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CHAPTER 1. POLICY

A. Subsistence Policy.

1. Objective. The subsistence program is designed to assist the unit in fulfilling its mission. The quality of support the subsistence program provides can directly affect morale within the unit. It is essential that any problems with the subsistence program be resolved quickly and, when possible, to the members' satisfaction.
2. Coast Guard Dining Facility (CGDF) Operation. CGDF's are established to provide three nutritiously well-balanced meals to all personnel. Consistent with this policy, the CGDF must operate efficiently and economically at all times. The foundation of the subsistence program is rations-in-kind (RIK). RIK is defined as one day's legal allowance of subsistence furnished at the Government's expense. A daily ration is breakfast, lunch, and supper which may include special meals (box lunches or bulk meals) provided to personnel when their duties require them to be absent during a meal period. RIK is the traditional means of providing subsistence support for all recruits, enlisted personnel, Officer Candidate School (OCS) students, Academy cadets, Class "A" School students,

and any students attending educational enrichment programs. When RIK is not available from a Government dining facility, a commercial contract for providing RIK is authorized.

3. Management Control. Commandant (G-P) has overall responsibility for the Coast Guard subsistence program policy and direction. Procedural guidance and operational management are provided by Commandant (G-PS). Authority and responsibility for CGDF administration is delegated to area and district commanders, commanders of maintenance and logistics commands, and commanding officers of Headquarters units. Units may publish local guidance for their CGDF operations but such directives must not conflict with the minimum requirements established by the policies set forth in this manual. Subsistence Advisory Teams, working under the MLC commander, provide technical advice and training to commands with CGDF's. SAT's provide quality control at CGDF's and a leadership foundation for the Subsistence Specialist (SS) rating that may be missing in the normal chain of command because of the numerous small and remote CGDF's that SS's operate.
4. Financing. Subsistence supplies for CGDF use are chargeable to 69X4535, Coast Guard Supply Fund (SF) (Supply Account 82).

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- 1-A-5. Internal Control. Area and district commanders, commanders of maintenance and logistics commands, commanding officers of Headquarters units, and CG Activities Europe shall ensure that all internal control program requirements are conducted in accordance with published instructions and schedules. An outline of how to conduct Internal Control Reviews (ICR's) as required by the Office of Management and Budget (OMB) Circular A-123 and the Federal Managers' Financial Integrity Act of 1982 appears in the Comptroller Manual (COMDTINST M4400.13(series)), Volume III, Supply/Property and Transportation, Part I, Chapter 1.

B. Establishment and Disestablishment of CGDF's.

1. Authority. Area and district commanders, commanders of maintenance and logistics commands, unit commanding officers, and Commander CG

Activities Europe are authorized to establish or disestablish CGDF's consistent with command requirements.

2. Establishment. CGDF's will be established and operated on an individual unit basis. Report the establishment of a CGDF by letter (original and one copy) via the chain of command to Commandant (G-PS). The notification letter must state the unit's name, the date it began operations, the class of the CGDF, and the authorized enlisted personnel allowance.
3. Disestablishment (Permanent or Temporary). Report CGDF's that are disestablished or have operations temporarily suspended by letter (original and one copy) via the chain of command to Commandant (G-PS). The notification letter must state the name of the unit, the date CGDF operations ceased, disposition of the subsistence inventory, the reason for disestablishment or suspension, and the continuing availability of adequate subsistence support for affected personnel.

C. Classification of CGDF's.

1. Purpose. Class designations are assigned to CGDF's to provide an appropriate ration allowance for the size of the unit. CGDF's will be provided a Basic Daily Food Allowance (BDFA) consistent with operating conditions.
2. Initial Classification. Class designators are assigned to CGDF's when established.
3. Review of Classification. Area and district commanders, commanders of maintenance and logistics commands, unit commanding officers, and Commander CG Activities Europe are required to review the classifications of CGDF's when changes occur to the unit's authorized enlisted personnel allowance.

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- 1-C-4. Reclassification Authority. Consistent with Commandant (G-P) CGDF classification criteria, commanding officers or officers in charge (CO/OINC) of units with CGDF's have authority to reclassify the CGDF

under their command.

5. Report of Reclassification. When the classification of a CGDF is changed, submit a written report (original and one copy) to Commandant (G-PS) stating the name of the unit, the date the change became effective, the new classification, and a brief explanation for the change.
6. Classification Criteria. Commandant (G-P) establishes the general criteria for the classification of all CGDF's including those for cadets and OCS students. The present criteria are:
 - a. Large classification. CGDF of ashore or afloat units with 100 or more authorized enlisted billets subsisted under the unit's OPFAC number.
 - b. Medium classification. CGDF of ashore or afloat units with 35 to 99 authorized enlisted billets subsisted under the unit's OPFAC number.
 - c. Small classification. CGDF of ashore or afloat units with 34 or less authorized enlisted billets subsisted under the unit's OPFAC number.

D. Subsistence Allowances.

1. General. Payment of Basic Allowance for Subsistence (BAC) in lieu of providing rations is the normal means of subsisting officers. Ration-in-kind is the normal means of subsisting enlisted personnel. Enlisted personnel may be granted other forms of BAS in lieu of RIK as outlined below.
2. Separate Rations (SEPRATS).
 - a. SEPRATS Policy. The Commandant's policy is to authorize payment of SEPRATS to the maximum extent practicable to enlisted members entitled to pay and allowances who would otherwise be furnished RIK from a shore CGDF. Personnel attached to a career sea pay (CSEAPAY) vessel may be granted SEPRATS when the afloat CGDF is temporarily disestablished.

This is provided that:

- (1) An alternate subsistence source is available for SEPRATS personnel to routinely subsist during nonduty periods;

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- 1-D-2. a. (2) The authority to subsist separately does not interfere with the performance of assigned duties; and

- (3) Adequate controls are maintained to ensure members authorized SEPRATS are not furnished rations or meals from RIK allowances.

- b. Granting SEPRATS. The CO/OINC of a shore unit with a CGDF may authorize enlisted personnel (E-1 thru E-9) at that unit or a unit within the geographical area, who subsist in the CGDF, to mess separately and be paid SEPRATS. If a SEPRATS list is maintained, the member requesting SEPRATS must be placed on the waiting list based on the date the request was received. The priorities for granting SEPRATS are:

- (1) Personnel required to reside in quarters (Government or private) not collocated with the unit.
- (2) Personnel required to reside in Government quarters collocated with the unit or, at their own choice, reside in private quarters not collocated with the unit.

- c. Removal from SEPRATS. In certain instances it may be necessary to cancel SEPRATS. These may be for medical reasons and/or failure to pay for meals or subsistence items consumed. Removal must be done by the CO/OINC of the CGDF in writing with the reason for removal indicated. Cancellation of SEPRATS for medical reasons (overweight, poor nutrition, diet, etc.) must be certified by a medical representative.

3. Regular Basic Allowances for Subsistence (REGBAS). The criteria for granting REGBAS to enlisted personnel is found in COMDTINST M7220.29 (series), Pay Manual.

4. Travel Subsistence. Travel Manual (COMDTINST M4600.12 (series)), contains subsistence travel entitlements and procedures for payment of per diem allowances, furnishing meal tickets, reimbursement for meals purchased by members in special travel categories, and deductions required on travel claims for meals available from Government dining facilities. Personnel officers must ensure member's travel orders are suitably endorsed and the CGDF receives the proper ration credit.
5. Contract of Subsistence or Catering of Meals when CGDF's are Temporarily Suspended. The following guidelines will apply when CGDF's are temporarily suspended:

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- 1-D-5. a. By law, enlisted members are entitled to RIK. Officers, on the other hand, are provided a monetary allowance (BAS) at all times. This allowance is a separate income supplement. It is not intended to fully cover the cost of meals. Accordingly, as a general rule, officers should not be routinely included in the contract for catered meals to compensate them for additional temporary expenses incurred while the CGDF is not in operation. To alleviate this situation, the following alternatives are permissible:

- (1) Contract for facilities that include a suitable cooking and eating area, and transfer the operation of the vessel's CGDF ashore. If the officers normally purchase prepared meals from the vessel's CGDF, they may continue to do so while the vessel's CGDF is temporarily operating ashore.
- (2) Contract for temporary officer's quarters that include common cooking facilities where the officers can prepare their own meals. This would assist the officers in avoiding the high cost of always having to purchase prepared meals.

- | (3) Contract for catered meals away from homeport. Officers

may be included in the contract when the vessel is away from its homeport area and paragraphs 1-D-5.a(1) and (2) do not apply. Officers will be charged the category 2 meals rates that they purchase. Collection for these meals will be separate and a separate letter of transmittal for the collection of the meals will be sent to the appropriate accounting office at the end of the contract period.

- (4) Contract for catered meals within the homeport area. Only officers that live on board the vessel may be included in the contract when the vessel is within its homeport area and paragraphs 1-D-5.a(1) and (2) do not apply. Officers will be charged the category 2 meals rates that they purchase. Collection for these meals will be separate and a separate letter of transmittal for the collection of the meals will be sent to the appropriate accounting office at the end of the contract period.

- b. The contracting of coffee, tea, snacks, etc., for coffee breaks is not authorized.

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CHAPTER 2. ORGANIZATION

A. Organization of a Coast Guard Dining Facility (CGDF).

1. Scope. The organization of the CGDF depends on the size, physical layout, facilities of the ship or station, and the qualifications and number of Subsistence Specialist (SS) personnel assigned. The CGDF normally functions as a component of the supply department. It may be established as a separate department, division, section, or branch depending on the unit's organizational structure. While a large CGDF is able to assign SS's to various food preparation and service functions such as separate butcher shop, bakery, or storeroom(s), the small CGDF must adapt to available personnel and consolidate spaces, such as combining various storeroom(s) or locating the bakery equipment in the galley. The same basic functions are performed by all CGDF's. The following chart illustrates the organization of a typical CGDF:

[IMAGE]

ORGANIZATIONAL CHART

2. Function. The food service component of the unit operates all phases of the CGDF and makes authorized issues, sales, and transfers of subsistence items.

2-A-2. a. Administrative Functions. These functions include conducting physical inventories, establishing local contracts, certifying receipts and expenditures, and maintaining cash control procedures.

b. Records and Reports Functions. These functions include replenishing stocks of subsistence items, maintaining inventory control records, conducting book inventories, preparing correspondence and reports, and maintaining internal records.

c. Food Storage Functions. These functions include the receipt, storage, and issue of all subsistence items and maintenance of related records and assigned spaces.

d. Food Preparation and Service Functions. These functions include the preparation and serving of food and the operation and maintenance of food preparation spaces.

3. Spaces. CGDF spaces include storerooms, refrigerated spaces, vegetable preparation room, butcher shop, bakery, galley, crew's dining rooms, and sculleries. Depending on local circumstances, other CGDF spaces may include the chief petty officer dining area. No one is allowed in food storage, preparation or serving spaces except those on duty or specifically authorized. Animals are never permitted in food service spaces. Adequate security measures must be enforced to prevent pilferage of subsistence items or improper use of CGDF spaces and equipment.

B. Administration, Duties and Responsibilities.

1. Commanding Officer or Officer in Charge (CO/OINC). The CO/OINC of a unit has the overall responsibility of the CGDF operation and is the responsible authority for providing local direction and supervision for units within the geographical area that subsist members in the CGDF. The CO/OINC must ensure all eligible Coast Guard personnel have sufficient subsistence support, expenditures are kept within allowances, and the CGDF is always available to furnish rations-in-kind (RIK) in accordance with current instructions and Coast Guard

Regulations (COMDTINST M5000.3 (series)). In addition, the CO/OINC is responsible for:

- a. Reviewing and approving or disapproving the CGDF Operating Statement (CGDFOS) (CG-2576) RCS: G-PS-5174.
- b. Providing adequate cash storage facilities and safeguards when cash sale of meals and subsistence items are authorized.

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- 2-B-1. c. Ensuring proper procedures are in effect for the granting of separate rations (SEPRATS).
- d. Approving written instructions prepared by the FSO for the operation of the CGDF.
- e. Establishing in writing the CGDF's policies regarding the sale or transfer of subsistence items and sale of meals.
- f. Endorsing reports of excess deficits.
- g. Reviewing and approving surveys (when not serving as FSO).
- h. Approving CGDF menus.
- i. Establishing meal hours.
- j. Requiring the Officer of the Day (OOD) to sample meals.
- k. Ensuring physical inventories and inventory verifications are made as required.
- l. Investigating complaints about the CGDF.
- m. Ensuring a warning is conspicuously posted in the CGDF stating "Any attempt to defraud the Government through misrepresentation is tried under Uniform Code of Military Justice (UCMJ)."

2. Executive Officer (XO). The XO is responsible for supervising and administering the CGDF organization in:
 - a. Controlling and security of keys.
 - b. Assigning a CGDF MAA.
 - c. Detailing the proper number of mess attendants required.
 - d. Assigning work parties to on load subsistence items.
 - e. Notifying the FSO of any substantial changes in the number of personnel to be fed.
 - f. Certifying the Daily and Summary Ration Memorandum (CG-3123).
3. Medical Representative. The medical officer or the medical representative is responsible for:

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- 2-B-3.
 - a. Inspecting subsistence items if there is any doubt concerning fitness for human consumption, reporting unfit subsistence items in accordance with current directives, and taking immediate steps to dispose of medically dangerous material (except samples required for laboratory analysis).
 - b. Inspecting food preparation, service, storage, and refuse disposal spaces.
 - c. Ensuring subsistence items are received from approved sources.
 - d. Conducting physical examinations of military and civilian food service personnel for disease or unclean habits that could result in food-borne illnesses.
 - e. Working with food service personnel on inspections and sanitation procedures.
 - f. Establishing and maintaining a food handler's training program

in accordance with Food Service Sanitation Manual (COMDTINST M6240.4 (series)).

4. Food Service Officer (FSO). The FSO is responsible for the actual day-to-day operation of the CGDF.

- a. Designation. With the increasing trend toward paying a monetary allowance instead of RIK, prospective FSO's must be fully qualified or be provided the basic training needed to manage retail operations. SS "C" school will be the focus of that training. The CO/OINC may designate an officer or an SS (pay grade E-5 and above) as FSO. If an SS is designated FSO, it does not relieve that SS from providing on-the-job training to junior SS's. The designation of the FSO and the extent of duties must be in writing as per United States Coast Guard Regulations (COMDTINST M5000.3 (series)). Duties not specifically detailed to the FSO are retained by the CO/OINC.
- b. Duties. In accordance with sections 6-12-1 and 6-12-2 of Coast Guard Regulations, the FSO is responsible for the proper, effective, and efficient administration and operation of the CGDF. The FSO must:
 - (1) Ensure sufficient quantities of quality subsistence items are available at all times to meet normal requirements and emergencies.
 - (2) Review the Daily Ration Cost Record (CG-3471) each day.

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- 2-B-4. b. (3) Personally supervise prescribed physical inventories and ensure subsistence items that were charged out, but not consumed, are returned to the CGDF's inventory.
- (4) Inspect and store subsistence items; ensure the oldest subsistence items are used first and prevent accumulation of excess subsistence items in food preparation areas.
 - (5) Obtain priced invoices and submit the required documents

for settlement of accounts in a manner consistent with the provision of the Prompt Payment Act or "Fast Payment Procedures," if applicable. See Accounting Manual (COMDTINST M7300.6 (series)), Part IV, Chapter 4-A and 4-M.

- (6) Maintain all subsistence items and funds in custody, collect amounts due and submit the funds to the collection clerk for deposit, submit invoices to the accounting office to support Voucher For Transfers Between Appropriation And/Or Funds (SF-1080) and Voucher And Schedule Of Withdrawal And Credits (SF-1081) billings.
- (7) Assign CGDF personnel duties to which they are best suited according to their personal ability and training. Ensure professional and personal job satisfaction are an integral part of the subsistence support program.
- (8) Ensure the sanitation and cleanliness of food service spaces, equipment, utensils, and wholesomeness of food.
- (9) Inspect receipts of subsistence items to ensure accurate quantities, weights and compliance of specifications, and ensure no damaged or spoiled subsistence items are included in deliveries.
- (10) Protect against food poisoning and infection resulting from improper handling or preparation of food; ensure the health of all personnel connected with receipt, storage, preparation and handling of subsistence items; and remove food service personnel from those duties at the first sign of illness or infection.
- (11) Ensure variety in menus and nutritional adequacy, proper preparation, service, and conservation of food.
- (12) Ensure proper completion of required records, forms, and files for submission of prescribed reports.

2-B-4. b. (13) Ensure strict compliance with all regulations and directives pertaining to the CGDF.

(14) Prepare for approval by the CO/OINC, specific written instructions for the guidance of CGDF personnel. These instructions must include: duties and responsibilities of personnel, operation of equipment, safety rules, sanitary regulations, maintenance of temperature logs for refrigerated spaces, breakout and sales procedure, and an on-the-job training program.

(15) Ensure SS's receive on-the-job and division training in all areas of food service.

c. Relief of FSO.

(1) Formal Relief. Formal procedures are required for a permanent relief of the FSO. During these procedures, the incoming and the outgoing FSP's should be present. If the outgoing FSO cannot be present, the CO/OINC must designate an officer to serve as witness to the formal relief. If an officer is unavailable, request assistance from Area and district commanders, commanders of maintenance and logistics commands, unit commanding officers, and Commander, CG Activities Europe, as appropriate. If possible, formal relief will be held at the end of the month so the regular report also serves as the relief report. During formal relief, the incoming and outgoing FSO must conduct a complete physical inventory of all subsistence items to establish its true value. A letter of formal relief will be initiated by the incoming FSO. A copy of this letter signed by the CO/OINC must be forwarded with the required Coast Guard Dining Facility Operating Statement, CG-2576 and must include:

(a) A statement of all the duties assumed by the incoming FSO.

- (b) A statement of all the duties relinquished by the outgoing FSO.
- (c) A complete physical inventory of all unconsumed subsistence items in whole units posted on the Provision Inventory Report (CG-4261).

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- 2-B-4. c. (1) (d) A statement that all Coast Guard accounts payable for the procurement of subsistence items for the CGDF have been certified true and correct.
- (e) A statement that all cash-on-hand, cash-in-transit, and receivables-to-be-collected are verified as true and correct.
 - (f) A statement that all records have been found satisfactory or unsatisfactory by the relieving FSO. If the records are unsatisfactory, an endorsement must be made stating why the records are considered unsatisfactory and what corrective steps are being taken.
 - (g) A statement of financial condition of the CGDF on the day of the relief.
- (2) Informal Relief. Informal relief procedures are implemented when an acting FSO is designated to temporarily relieve a permanent FSO. This may occur when the permanent FSO is absent, cannot perform delegated duties, or when formal relief cannot be conducted because of operations. Temporary designation as FSO must be outlined in writing specifying the duties and responsibilities assumed. A book or spot inventory in lieu of a complete physical inventory is satisfactory if the financial condition of the CGDF, based on the spot or book inventory, appears solvent and the parties involved agree to an informal relief in lieu of a formal relief.

Informal relief procedures do not require submission of Coast Guard Dining Facility Operating Statement, CG-2576. However, formal relief procedures must be used:

- (a) When the absence of the permanent FSO exceeds 30 days or when formal procedures can be implemented.
- (b) When the acting FSO is relieved by a third party (i.e., the acting FSO is relieved by someone other than the permanent FSO).
- (c) When a spot or book inventory discloses the financial condition of the CGDF is in doubt.

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2-B-4. c. (3) Relief Serving as Inventory Verification. At the CO/OINC's discretion, permanent relief of the FSO may serve as the required inventory verification. This occurs when the relief is performed by an officer. Relief of the FSO by an SS cannot serve as a verification unless the physical inventory is witnessed by an officer. If an officer is unavailable, request assistance from area or district commander, commanders of maintenance and logistics commands, Commander, CG Activities Europe or group commander.

5. Duties and Responsibilities of the Senior Subsistence Specialist (SS). The senior SS assists the FSO in organizing, planning and directing the work of the CGDF. The senior SS coordinates these duties with the CGDF MAA. Other responsibilities include:

- a. Maintaining direct charge of the galley and associated CGDF spaces.
- b. Supervising all personnel assigned to the galley and associated CGDF spaces.

- c. Ensuring all equipment, fittings, exhaust vents, grease traps, cooking utensils and other CGDF gear are kept clean, sanitary, operating at maximum efficiency, and free of hazardous conditions.
- d. Reporting to the FSO corrective actions, repairs, or space alterations needed.
- e. Preparing watch lists for approval by the FSO.
- f. Mustering galley personnel and those of the associated CGDF spaces each morning, conducting a personal inspection of all personnel for cleanliness and neatness, and reporting findings and status of absentees to the FSO.
- g. Supervising the receipt, storage, preparation, and issue of subsistence items; instructing all CGDF personnel in preparing food in the most economical and appetizing manner using Armed Forces Recipe Service or other approved recipes; and distributing recipes to the watch for meal preparation.
- h. Ensuring food is prepared as near to the serving time as practicable; tasting prepared food prior to sending it to the serving line; and instructing when improvement is needed.

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- 2-B-5. i. Ensuring every precaution is taken to prevent contamination of food, and carefully inspecting all food before it is prepared or served.
- j. Reporting immediately to the FSO any concern about the quality of the food so it may be determined by a competent authority if the item may be served.
- k. Ensuring all regulations and CGDF orders are enforced.
- l. Preparing the weekly CGDF menu.

- m. Submitting to the FSO each morning a written report of all subsistence items issued to the CGDF the preceding day.
 - n. Preparing the Food Preparation Worksheet (NAVSUP 1090) at CGDF's with six or more SS assigned.
 - o. Maintaining supplementary records of the receipt, inventory, and expenditure of subsistence items necessary to schedule menus, ensuring economy and establishing usage data required for the proper performance of this position.
6. Captain-of-the-Watch. The SS in charge of each watch is responsible to the senior SS for carrying out the daily routine in the galley. The responsibilities include:
- a. Preparing food.
 - b. Detailing food service personnel to each serving line to arrange and properly serve food.
 - c. Operating equipment and cleaning of galley spaces.
 - d. Supervising and ensuring the cleanliness of galley personnel.
7. Other SS's. Junior cooks, spud coxswain (individual responsible for preparing fruits and vegetables), baker and butcher are responsible to the captain-of-the-watch for performing their assigned duties during the watch. SS personnel also supervise mess attendants in performing table service in Private Messes Afloat (PMA's). Food service personnel have the responsibility of reporting to the FSO any illness or infection of any person on watch and must be alert for any health hazards.
8. Jack-of-the-Dust. The SS who handles the daily issues is known as the jack-of-the-dust. The duties include:

2-B-8. a. Receiving all subsistence items and stowing them neatly.

b. Posting to stock record cards all subsistence items received, issued, or sold.

c. Expending subsistence items on a first-in, first-out basis, (according to their packing date) and making authorized issues to the captain-of-the-watch and other authorized persons.

d. Being responsible for the cleanliness and orderliness of the storerooms.

9. CGDF Master-at-Arms (MAA). The CGDF MAA coordinates duties with the senior SS. Specific CGDF MAA duties include:

a. Policing all spaces and equipment in the dining area, serving lines, scullery, and garbage handling areas, except equipment or areas specifically under the supervision of the senior SS.

b. Assigning mess attendants to serve food, maintain and clean dining areas and equipment, operate the scullery, and dispose of garbage.

c. Mustering assigned mess attendants daily, and thoroughly inspecting them for personal neatness and cleanliness.

d. Maintaining order and discipline in assigned areas.

e. Ensuring the scullery is operated in accordance with current instructions.

f. Inventorying and maintaining adequate food service eating utensils, and ensuring sufficient quantity and quality is available throughout the meal period.

10. Mess Attendants. Enlisted personnel detailed as mess attendants may assist with all duties required in the operation of the CGDF, except keeping records, issuing subsistence items, and collecting cash accounts or sales. During a tour as mess attendant, designated

personnel must not be assigned to cleaning duties other than those in food service areas (e.g., CGDF and PMA).

- a. Mess attendants must be detailed to CGDF and PMA duties as needed and according to the guidelines set forth in the Staffing Standards Manual (COMDTINST M5312.11 (series)).

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- 2-10. b. As a general rule, petty officers and those nonrated personnel assigned a designator are not detailed as mess attendants. When a temporary exception must be made to this rule, begin a rotational system using all ratings with the exception of SS not to exceed 30 days per assignment.
- c. No person will be assigned to mess attendant duty within 2 months of completing a previous detail, except for a temporary assignment not to exceed 10 days. Normal tours will otherwise not exceed 60 days. However, the mess attendant may request an extended tour.

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CHAPTER 3. PROCUREMENT

A. Coast Guard Subsistence Procurement Program.

1. Scope. Policies and procedures must be followed when procuring subsistence items. Laws, regulations, or instructions are provided in:
 - a. Federal Acquisition Regulations (FAR), Volumes I and II.
 - b. Department of Transportation Acquisition Regulations.
 - c. Comptroller Manual (COMDTINST M4200.19 (series)), Vol. VIII,

Coast Guard Acquisition Procedures.

- d. Small Purchase Handbook (COMDTINST M4200.13 (series)).
- e. Comptroller Manual (COMDTINST M4400.13 (series)), Vol. III, Supply Property.
- f. Certifying and Disbursing Manual (COMDTINST M7210.1 (series)).
- g. Procurement Procedures, Chapter 3, Food Service Practical Handbook (COMDTPUB P4061.4).

2. Vacant.

B. Procurement Policy.

- 1. General. The policy is to procure quality subsistence items from the most economical source with timely delivery.
- 2. Conduct. Every person charged with the responsibility of procuring subsistence items must ensure their actions are always conducted in a competent, fair, and impartial manner. Under no circumstances is an individual to undertake a subsistence procurement action that could jeopardize the best interests or integrity of the Coast Guard.

C. Authority for Procurement of Subsistence Items.

- 1. Basic Authority. Procurement authority can only be delegated to individuals by the Head of Contracting Activity (HCA) serving a unit. Units should check with their respective HCA for qualifications requirements and levels of authority.

- 3-C-2. Emergency Procurement. Emergency procurement of subsistence items in excess of an individual's procurement authority must be approved by the responsible HCA prior to initiation of the emergency procurement.

D. Source of Supply.

1. Planning. Purchases of high-cost subsistence items must not be made solely for inflating the value of the CGDF inventory. Consider these subsistence requirements when replenishing:

- a. Advance planning.
- b. Selection of supply sources.
- c. Location and size of the CGDF.
- d. Accessibility to Government supply activities.
- e. Availability of transportation.
- f. Shipping costs.
- g. Operational schedules.
- h. Existence of indefinite delivery contracts.

2. Government Sources.

- a. General. The most economical prices for subsistence items are normally from Government supply activities. Savings through centralized procurement of large quantities are passed on to consumer units. Non-Appropriated Fund Activities (NAFA) grocery sections are not considered an economical source of supply. CGDF's can make purchases from the same vendor as NAFA and eliminate the markup.
- b. Sources. Procure subsistence items from Government sources when practicable. These sources include:
 - (1) Other CGDF's (through transfer of subsistence items).
 - (2) Department of Defense (DOD) supply activities.

(3) Other Government dining facilities.

(4) Defense Personnel Support Center (DPSC).

3-2

3-D-2. b. (5) Commissary stores (Appropriated Funds).

3. Commercial Sources.

a. Indefinite Delivery Contracts. Indefinite Delivery Contracts are entered into with commercial suppliers by commanders of maintenance and logistic commands and other Government contracting agencies. This is to provide local deliveries of bakery and dairy products, fresh fruits and vegetables, seafoods, etc. Indefinite Delivery Contracts are mandatory for commercial purchases when:

(1) Authorized at the port or area where delivery is required.

(2) Requirements are not less than any minimum quantity stipulated in the contract.

(3) Delivery can be made in time to meet operational commitments.

(4) Subsistence items required can be procured more economically under an indefinite delivery contract than from a Government supply source.

b. Open Market. When it is impractical to obtain subsistence items by the above sources, procurement in the open market is authorized. Competition must be obtained when available to ensure quality procurement at the most economical prices, or justification provided.

4. Trading Stamps, Surcharge, State and Local Taxes.

- a. Trading Stamps. Do not use trading stamps, gift certificates, or other compensation as a competitive consideration in establishing sources of commercial supply. The accumulation of trading stamps or other redeemable certificates as a result of purchases must be forwarded to the responsible district or Headquarters accounting office with the monthly Coast Guard Dining Facility Operating Statement (CGDFOS) (CG-2576). The redemption value or number count and issuing source must be entered in the "Remarks" section of CG-2576.

3-3

- 3-D-4. b. Surcharge from Commissary Stores. Purchases from DOD commissaries may include a surcharge. The surcharge is a fixed percentage of the purchase and must be shown on the purchase order or delivery receipt as a separate charge. The surcharge will not change the price of the items when posted on the ledger cards. The surcharge will be deducted from the inventory on CG-3469 (Provision Inventory Control Record) and documented on form CG-3114 (Adjustment Form).
- c. State and Local Taxes. Purchases of subsistence items for the exclusive use of the Coast Guard are generally exempt from State and local taxes. Small purchases must be made exclusive of State and local taxes unless otherwise directed. When tax exemption certificates are required by the vendor or when the vendor refuses to sell exclusive of State and local taxes, refer it to Commandant (G-LPL).

5. Emergency Procurement

- a. Policy. The Coast Guard supply system requires area and district commanders, commanders of maintenance and logistics commands, unit commanding officers, and Commander, CG Activities Europe to maintain supplies in state of readiness to ensure capability for immediate assumption of emergency operations with the Navy. Comptroller Manual Vol. VIII,

(COMDTINIST M4400.19 (series)) contains guidelines for maintaining supply readiness.

- b. Procedure. When normal procurement procedures for subsistence items is disrupted due to national emergency or disaster, CGDF's are authorized to transmit emergency narrative Military Standard Requisitioning and Issue Procedure (MILSTRIP) message or telephone requisitions to DPSC. Procedures for emergency requisitioning are found in COMDTINIST M4400.19 (series).

E. General Purchase Instructions.

- 1. Authorized Subsistence Items. Subsistence items listed in Federal Supply Catalog (FSC) Group 89 are authorized for CGDF use. Procurement of lower grades or qualities than specified in FSC Group 89 is not authorized.

3-4

3-E-2. Non-Authorized Items. Do not procure nonfood items such as tobacco products, chewing gum, alcoholic beverages, plastic throwaway salt and pepper shakers, etc., from subsistence funds. General store items (i.e., napkins paper cups, cleaning materials, etc.), CO(2) for soda dispenser, ice, charcoal, and emergency rations must be procured with the unit's maintenance funds (OG-30) and not carried on the inventory. Baby foods may be procured only by units transporting infants.

3. Restrictions.

- a. Proprietary Articles. No requisition will call for any proprietary article on which competition is restricted.
- b. Meats and Meat Products. Meats or meat-food products procured for use in the continental United States must bear a stamp or label of the U.S. Department of Agriculture (USDA) indicating it has been "U.S. Inspected and Passed."

- c. Foreign Products. Subsistence items procured from foreign ports must be consumed before reaching the United States. The USDA and some States may impose quarantine or other restrictive orders on subsistence items procured in foreign ports.
- d. Seafood. Seafood must be procured bearing State or other regulatory authority certificate numbers indicating they were processed under proper sanitary conditions.
- e. Fresh Fruits and Vegetables. Fruits and vegetables normally eaten raw must not be procured in areas infected with cholera or those using night soil (human waste) for fertilizing. Fresh fruits and vegetables are more economical when they are procured in season. For seasonal availability of domestic fruits and vegetables, see COMDTPUB P4061.4, Food Service Practical Handbook.
- f. Prepared Meals. CGDF's are not authorized to purchase prepared meals from commercial sources. This type of purchase defeats the purpose of the CGDF and is not economical.
- g. Beverage and Food Dispensers. Dispensing devices for beverages or subsistence items cannot be purchased, rented, or leased using subsistence funds. CGDF's may purchase dispensers or equipment from operating funds (OG-30). No contract, purchase agreement, or acceptance of equipment at no expense to the Government is to be made for the use of any dispenser which restricts the use to a particular brand item.

3-5

3-E-4. Milk, Milk Products, and Frozen Desserts.

- a. General. CGDF's are required to procure milk, milk products, and frozen desserts from approved sources only. District commanders will provide a list of approved sources to all units, including Headquarters units, located within the geographic limits of their districts.

b. Definitions.

- (1) Milk and Milk Products. This category includes fluid whole milk, flavored milk, buttermilk, cream, skim milk, milk beverages, reconstituted milk, shelf stable (UHT) milk, and cheese products.
- (2) Frozen Desserts. This category includes ice cream, frozen custard, ice milk, sherbert, and similar products.

c. Action by District Commanders.

- (1) Determination of Approved Sources. By agreement with the Army veterinarians, district commanders are furnished a current list of approved sources of milk, milk products, and frozen desserts.
- (2) Procedure. To ensure sanitary supervision of sources of milk, milk products, and frozen desserts district commanders must:
 - (a) Maintain liaison with the veterinary services of the Army within (or nearest to) the geographic limits of their districts.
 - (b) Upon receipt of the list of approved sources, issue applicable portions to district unit CGDF's and Headquarters unit CGDF's within the district.
 - (c) Upon awarding a term contract to a supplier who is not included on the current list of approved sources, send a copy of the contract, with a request for inspection, to the appropriate Veterinary Inspection Office.

3-E-4. c. (2) (d) If evidence exists that supply sources are unsatisfactory, ensure sanitary supervision is provided by the veterinary services of the Army without charge. When service cannot be furnished by the Veterinary Inspection Office without incurring travel and per diem costs, request instructions from Commandant (G-KMA).

5. Other Dairy Products.

a. Surplus Donated Dairy Products. Requisition surplus donated dairy products as listed in the FSC Group 89 from DOD supply sources.

b. Procurement Guidelines.

(1) CGDF's should order the proper ratio of regular and surplus butter or margarine, 30 percent and 70 percent respectively.

(2) Requisition, as much as possible, surplus donated cheese only for normal requirements.

6. Specifications. The specifications and interim purchase descriptions applicable to subsistence items are provided in the FSC Group 89. They are required in preparing indefinite delivery contracts for domestic use and other procurement actions when practicable.

7. Infected Areas. Do not procure subsistence items in an infected area without the professional advice of a medical officer.

8. Soft Drinks. Liquid beverage bases (syrops) and bottled or canned soft drinks obtained from Government or commercial supply sources are authorized.

9. Procurement for Private Messes Afloat (PMA's)

a. Subsistence Items Authorized for Coast Guard Dining Facility (CGDF) Use. Subsistence items authorized by FSC Group 89 may

be procured and stocked by the CGDF for subsequent sale to a PMA as required.

- b. Subsistence Items Not Authorized for CGDF Use. Subsistence items not authorized by FSC Group 89 may be procured for immediate sale to a PMA, but cannot be returned to the CGDF for credit. If requested, subsistence items may be held for extended deployments if storage space is available, but must not be carried in the CGDF's inventory.

3-7

3-F.Documentation of Procurement.

1. General. Documentation requirements for subsistence procurement are the same as those in Comptroller Manual Vol. III, (COMDTINST M4200.13 (series)) and Comptroller Manual VIII, (COMDTINST M4200.19 (series)). Maintain a complete file of each procurement action for pricing information to substantiate entries on the stock records and the Coast Guard Dining Facility Operating Statement, CG-2576.
2. Fund Chargeable. Subsistence procurements are chargeable to 69X4535, Coast Guard Supply Fund (SF) (Supply Account 82). Prior obligation of the SF is not required.

G. Settlement of Accounts.

1. Responsibility. The FSO is responsible for obtaining, certifying priced invoices, and submitting all required documents for account settlements.
2. Vessel Leaving Port. The FSO must obtain and process purchase invoices before departure.
3. Certification. Sample certification stamp signed by the FSO or designee.

THIS IS TO CERTIFY THAT ALL SUBSISTENCE ITEMS ON THIS INVOICE

CONFORM TO SPECIFICATIONS AND PURCHASE DESCRIPTIONS, ARE
PACKAGED
AND PRESERVED PROPERLY, ARE IN THE CORRECT QUANTITIES, ARE
OF
SATISFACTORY QUALITY, AND ARE IN ALL RESPECTS FIT FOR
HUMAN
CONSUMPTION.

DATE

SIGNATURE

H. Cash Purchase of Subsistence Items.

1. Scope. Units without cash disbursing facilities may find it necessary to make cash purchases of subsistence items when scheduled to be deployed in areas where credit purchases may not be feasible. If cash purchases will be necessary follow these procedures:

3-8

- 3-H-1. a. Send a letter requesting that a member of your unit be designated as a Class A (Limited) cashier and the dollar amount that will be needed to purchase subsistence items during the deployment. Follow the instructions in the Certifying and Disbursing Manual (COMDINST M7210.1(series)).
- b. To find the dollar amount needed, estimate the quantity and cost of subsistence items that will be required for replenishment during the deployment.
- c. Allow for any difference in valuation of foreign currency for making purchases. See Certifying and Disbursing Manual (COMDTINST M7210.1 (series)), Chapter 2-AA.

2. Vacant.

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CHAPTER 4. RECEIPTS

A. Anticipation of Receipts.

1. General. Receipt of subsistence items can be anticipated by noting delivery dates on requisitions or order shipment notices. Prior to the actual physical receipt of subsistence items, the Food Service Officer (FSO) must be notified to ensure inspections and storage spaces are available. Working parties must be detailed as necessary to handle deliveries.
2. Principles of Space Use. Efficient use of storage space requires careful planning before receiving subsistence items, a thorough knowledge of all storage spaces (including cubic capacity and weight limitations), and proper supervision of storage operations. The physical arrangement of storage spaces varies by type and class of unit. Storage plans must provide for optimum use of available storage capacity, easy access, orderly arrangement to facilitate issue and inventory, security and safety of subsistence items.
3. Precautions. Fresh and frozen subsistence items are vulnerable to deterioration or defrosting during shipment and must be stored first. In hot weather, it is advisable to receive meats in the early morning or after nightfall. In freezing weather or in very hot weather, fresh fruits and vegetables must be handled with

extreme care to prevent freezing or drying out. Take adequate precautions during receiving and storage operations to prevent pilferage. Ensure damage and loss of subsistence items due to spoilage, breakage, or other storage hazards are kept at a minimum. Give special attention to securing storage spaces afloat to prevent the shifting of subsistence items in heavy seas.

B. Delivery Documents.

1. General. Delivery documents, requisitions, orders, and invoices must be checked for accuracy, matched and filed with copies of the orders or requisitions. All documents showing receipt of subsistence items must be safeguarded pending entry on the stock records, preparation of the CGDF Operating Statement (CGDFOS) (CG-2576), and settlement of purchase accounts.

4-1

4-B-2. Unpriced Invoices. When subsistence items are received either without invoices or on unpriced invoices, prepare a dummy invoice. Subsistence items will be priced at the last recorded price as shown on the stock record unless pricing information is available from a term contract bulletin, standard price list, etc. When the priced invoice for subsistence items is received, the unit price on the invoice (rounded to the nearest cent) becomes the price to be averaged for the subsistence item if it is different from that on the dummy invoice. A cross-reference to its related dummy invoice must be made on the priced invoice. Adjustments on the CG-2576 are made in accordance with chapter 8 of this manual.

3. Erroneous Government Invoices.

- a. Receipt invoices with known errors amounting to \$5.00 or less must be absorbed in the cost of issues to the CGDF unless a corrected invoice is received from the issuing activity.
- b. If a Government invoice has errors in excess of \$5.00, you must:
 - (1) Write a letter to the issuing activity requesting a

corrected invoice.

- (2) Replace the erroneous invoice immediately on the control records and post the correct amount.
- (3) Make corrections in the margins of the invoice without obliterating the erroneous figures on the invoice.
- (4) Attach a memorandum (which may be handwritten) explaining the nature of the error.
- (5) Submit a copy of the erroneous invoice with the explanatory memorandum and a copy of the letter requesting a corrected invoice attached with the CG-2576.
- (6) Transmit a copy of the corrected invoice, when received, to the responsible accounting office requesting it be filed with the Coast Guard Dining Facility Operating Statement, CG-2576 to which it pertains.

4. Erroneous Commercial Invoices.

- a. When an error exceeds \$10.00 or the invoice is otherwise incorrect, the invoice must be returned to the dealer for correction prior to payment.

4-2

4-B-4. b. CGDF's must not absorb losses or gains resulting from errors in commercial invoices. Minor errors in extension or addition may be adjusted during the administrative examination of a dealer's invoice provided:

- (1) The variance on a single invoice is \$10.00 or less.
- (2) The invoice states the correct quantity at the correct unit price.
- (3) An explanation of the adjustment is furnished to the dealer either by an annotated copy of their invoice or by

letter.

5. Shortage or Damaged Shipments on Government Bill of Ladings (GBL's) (SF-1103). If a shipment is received damaged or short, note the shortages and/or damage on "Report of Loss, Damage, or Shrinkage" (reverse of the original U.S. Government Bill of Lading) at the time of delivery. Submit a copy of the report with a Report of Survey to the responsible accounting office for action. The survey is prepared to account for the shortage or damage.

C. Inspection of Subsistence Items.

1. Responsibility. The FSO is responsible for the careful and critical inspection of all subsistence items received by the CGDF. Members of the medical department are authorized to perform or assist in this function.
2. Scope of Inspection. The inspection program must follow procedures in the Food Service Sanitation Manual (COMDTINST M6240.4 (series)) ensuring conformance with specifications, purchase descriptions and packaging.
3. Procedure. When subsistence items are received, the FSO or other qualified person designated by the CO must inspect the subsistence items before signing the delivery documents. Receipts must be furnished for the quantities actually received. Subsistence items must be rejected when doubt exists as to their fitness for human consumption.

D. Receipts from Contractors.

1. General. Subsistence items received from contractors must be inspected to ensure compliance with the provisions of the contract or purchase order.

- 4-D-2. Violations of Federal Food, Drug, and Cosmetic Act. The Federal Food and Drug Administration within Federal jurisdiction is charged with the responsibility of preventing the sale of foods, drugs, or

cosmetics which are adulterated or misbranded. When subsistence items are suspected of being in violation of the Federal Food, Drug, and Cosmetic Act (52 Stat. 1040; 21 U.S.C. 301), notify the nearest Food and Drug Administration Office. If samples of subsistence items are required for testing by an inspector of the Food and Drug Administration, a receipt for samples must be received. If the value of the samples is negligible, they are absorbed in the issues to the CGDF, otherwise, they are expended by survey.

3. Deviations from Contract Terms. Deviations from the terms and conditions of a contract or purchase order are not permitted. Overages from contractors must not be accepted unless provided for in the contract or purchase order. When the need for replenishment is urgent, substitutions offered at reduced prices may be accepted. Modification of the contract or purchase order is required to document the acceptance of substitutions.
4. Rejections. Rejections of subsistence items because of nonconformance with specifications must be done promptly. When a contract is involved, reports of unsatisfactory performance by a contractor must be submitted in writing to the contracting officer.

E. Receipts from Government Sources.

1. Acceptance of Net Weights. Government sources issue subsistence items in standard packages with net weights and measurements marked and certified on the packages. If the packages are intact when received, they may be accepted at their marked net weight.
2. Acceptance of Average Weights. When a supply activity issues dry subsistence items on an average case weight basis, receipts may be accepted according to the average case weights published in Federal Supply Catalog (FSC) Group 89. Exercise care in recording subsequent issues, sales, and transfers of subsistence items received on an average case weight basis to prevent variances between the quantities actually remaining on-hand and those shown on the stock records.

4-E-3. Perishables. Fresh and frozen subsistence items procured from Government sources must be inspected when they are received. In most instances, condition can be determined when the subsistence items are received from the issuing activity. At time of delivery, disposition of "off-condition" subsistence items can generally be resolved with the issuing activity. However, special consideration must be given to deliveries involving transfer of perishables at sea, during air drops and transportation by open truck or small craft over long distances in extreme temperature, etc. In these cases, perishables defrosted or otherwise in an "off-condition" status upon receipt, must be used promptly to avoid further deterioration. If the subsistence item is hazardous for human consumption, it must be surveyed and disposed of promptly.

F. Inspection by U.S. Department of Agriculture (USDA) Personnel.

1. Procurement from Government Sources. Subsistence items procured from Government supply activities are inspected by USDA inspectors prior to their delivery to the requisitioning activity. It is common practice for supply activities receiving requisitions for large quantities of subsistence items to arrange for contractor delivery directly to the requisitioning unit. Inspection is then arranged by the supply activity, and may be performed either at the contractor's plant or at the unit when the shipment arrives. These inspection services normally do not require reimbursement by the Coast Guard.
2. Procurement from Commercial Sources. Under most circumstances, experienced SS's are qualified to perform the destination inspection services connected with procurement from commercial sources. However, when the size and complexity of specific purchases are beyond the capability of local SS's, inspection and grading services may be obtained from the USDA on a reimbursable basis. To attest to the validity of the charges, the report of inspection or grading service certification prepared by the USDA inspector must be certified by the CGDF receiving the services. The request to the USDA must include the name and address of the Coast Guard unit receiving the services and settle the Voucher for Transfers Between Appropriations and/or Funds (SF-1080). The SF-1080 must be supported by a copy of the report or certificate signed by the CGDF

receiving the inspection or grading service. A copy of each request for inspection or grading service to be performed by the USDA must be submitted to the administrative allotment unit. Inspection and grading services are not charged to the ration allowances of the CGDF.

4-5

4-G. Handling of Meat Aboard Coast Guard Cutters Returning from Foreign Countries.

1. General. The Code of Federal Regulations, Title 9, Part 94, Animals and Animal Products requires certain procedures be followed concerning meat products entering the United States which originated in, entered a port in, or otherwise passed through a country infected with rinderpest or hoof-and-mouth-disease, or which originated in a country infected with hog cholera, swine vesicular disease, African swine fever, or Newcastle disease. These regulations must be complied with before these meat or meat products are allowed to enter the United States.
2. Infected Countries.
 - a. Rinderpest and Hoof-and-Mouth Disease. The USDA, Animal and Plant Health Inspection Service, has determined rinderpest and hoof-and-mouth disease exists in all countries of the world except Australia, the Bahama Islands, Barbados, Bermuda, British Honduras (Belize), Canada, Channel Islands, Costa Rica, Dominican Republic, El Salvador, Fiji, Great Britain (England, Scotland, Wales and Isle of Man), Greenland, Guatemala, Haiti, Honduras, Iceland, Republic of Ireland, Jamaica, Japan, Mexico, New Zealand, Nicaragua, Northern Ireland, Norway, Panama, Panama Canal Zone, Sweden, Trinidad, the Trust Territory of the Pacific Island, and Tobago.
 - b. African Swine Fever. African swine fever exists in Africa, Cuba, Portugal, and Spain.
 - c. Hog Cholera. Hog cholera exists in all countries of the world except Australia, Canada, Denmark, Great Britain (England,

Scotland, Wales and Isle of Man), Iceland, Republic of Ireland, Northern Ireland, New Zealand, Sweden, and the Trust Territory of the Pacific Islands.

- d. Swine Vesicular Disease. Swine vesicular disease exists in all countries of the world except Australia, Canada, Central American countries, Haiti, Dominican Republic, Denmark, Sweden, Switzerland, Norway, Finland, Iceland, Republic of Ireland, Greenland, Mexico, Netherlands, Federal Republic of Germany, Northern Ireland, New Zealand, Hungary, Yugoslavia, Bulgaria, Belgium, Luxembourg, and the Trust Territory of the Pacific Islands.
- e. Newcastle Disease. Newcastle disease is considered to exist in all countries of the world except Canada.

4-6

4-G-3 Procedural Regulations.

- a. Rinderpest and Hoof-and-Mouth Disease.
 - (1) General. The USDA procedural regulations apply to ships and aircraft which have purchased foreign fresh, chilled or frozen meats from, entered port in, or otherwise passed through countries other than those listed.
 - (2) Arrival in the United States. Upon arrival of the ship or aircraft in the United States, the CO must notify the Department of Agriculture, Plant Protection and Quarantine Programs Inspector, at the port if purchases have been made from foreign countries other than those listed to ensure appropriate safeguards are taken.
 - (3) Special Procedures for Removing Meat from Ship. No meat purchased abroad is permitted off the ship in United States ports except under special procedures for loading to another ship when the ship is decommissioned.
 - (4) Supervision by a Department of Agriculture Plant

Protection and Quarantine Programs Inspector. Meats of United States origin which have entered port in or otherwise passed through countries considered by the U. S. Department of Agriculture (USDA) to be infected with the specified diseases may be moved from the returning aircraft or ship only under the supervision of an inspector. Moves must be made into refrigeration units which can be sealed with a USDA seal until it is convenient to place those products back on an outgoing ship or aircraft where they may be consumed or disposed of outside the United States. The breaking of the seals and the movement of the products back to ships must also be under the supervision of an inspector.

- (5) Safeguarding of Garbage. Garbage from any ship arriving from any foreign country except Canada or offshore United States area must be safeguarded aboard the ship as directed by the local USDA representative. If garbage must be off-loaded in port, it may be done only under direct supervision of an inspector and then disposed of by incineration or grinding discharge into an approved shore side sewage system.

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- 4-G-3 b. African Swine Fever, Hog Cholera, and Vesicular Disease. Any ship or aircraft which has pork or pork products onboard, procured from countries listed as infected in paragraph 4-G-2.a through 4-G-2.e, must, upon arrival at a United States port, notify the USDA inspector to receive appropriate instructions.

- c. Newcastle Disease. Any ship or aircraft which has onboard fresh or frozen poultry, or poultry products procured from any country except Canada, must notify the USDA inspector upon arrival at a United States port to obtain appropriate instructions.

- 4. Inspection Services The USDA provides, without charge, the services of an inspector during normal working hours. Services

outside regular duty hours, however, have to be on a reimbursable overtime basis. Deviations from these procedures are not authorized except by special agreement with Plant Protection and Quarantine Program Inspector. Military veterinary officers, when available and where required, must establish working agreements with Plant Protection and Quarantine Programs Inspectors.

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CHAPTER 5. INVENTORY MANAGEMENT AND CONTROL

A. The Inventory.

- 1. Purpose. The purpose for maintaining and properly controlling an inventory is to ensure the unit's Coast Guard Dining Facility (CGDF) is at all times adequately supplied with sufficient quantities of subsistence items to meet normal subsistence requirements and emergencies.
- 2. Controls. Effective inventory control entails an accurate determination of requirements, constant supervision of stock upkeep, and the proper receipt, care, and accurate expenditure of subsistence items. Most inventory discrepancies result from bulk issues of dairy, produce, and baked goods; inadequate quantity checks of receipts; clerical errors in recording breakouts and posting transactions; use of estimated quantities; and pilferage. Minor losses can be expected from shrinkage, breakage, and spoilage. However, it is important that the Food Service Officer (FSO) know the reasons for these losses in order to prevent potential future losses. Subsistence items must be kept securely stored pending authorized expenditure.
- 3. Control of Subsistence Items During Shipyard Availabilities.
 - a. General. Security of spaces and subsistence items is required to prevent pilferage or damage during shipyard availabilities of vessels.
 - b. Perishables. Normally, major overhauls of refrigeration systems are scheduled during shipyard availabilities. Under

these conditions, perishable subsistence items must be reduced substantially by:

- (1) Planning issues to the Coast Guard Dining Facility (CGDF) prior to the actual overhaul.
- (2) Transferring to other CGDF's.
- (3) Storing ashore in Government refrigeration storage facilities.
- (4) Renting commercial refrigerated storage space when Government storage facilities are not available.

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5-A-3. c. Semiperishables. Most shipyard availabilities do not require offloading semiperishable subsistence items. If repair to a particular storage compartment is required, semiperishable subsistence items may be shifted temporarily to another compartment, or responsible watches assigned to guard against pilferage and damage while repairs are in progress. Temporary storage for semiperishable subsistence items, if required, is procured the same as for perishables.

d. Inventory and Supervision. Transfer of subsistence items from a ship to temporary storage ashore requires an accurate inventory and supervision of the operation. Similar inventory and supervision is required when subsistence items are reloaded. Care must be used when reloading so old stock will be used first. Storage costs are not chargeable to ration allowances, but are charged to unit's operating funds.

B. Subsistence Requirements.

1. General. Refer to Food Service Practical Handbook (COMDTPUB P4061.4) for planning individual load lists, initial stock lists, replenishment requirements, establishing stock levels, and

determining subsistence endurance.

2. Requirements. Except as authorized below, inventories of subsistence items must not exceed 60-day requirements:
 - a. Vessels. Vessels are required to maintain an inventory for extended deployments.
 - b. Shore units. Area and district commanders, commanders of maintenance and logistics commands, and Commander, CG Activities Europe may permit shore unit CGDF's under their command to carry inventories in excess of a 60-day requirement when necessary to meet resupply schedules. Headquarters units' CGDF's must obtain authority from Commandant (G-PS) to carry inventories in excess of the 60-day requirement.
3. Meal Plans. Load lists prepared by CGDF's to meet their own particular requirements must be closely coordinated with meal plans. Meal plans and menus must be based upon the number of personnel to be subsisted, expected replenishment, available facilities, climatic conditions, etc. Cycle or rotational menus and accurate usage data can be used advantageously in planning subsistence loading. The FSO must ensure the collection of accurate usage data to plan menus during periods of extended deployments or for infrequent resupply periods.

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- 5-B-4. Stock Level Objectives. The level of subsistence item storage, known as the stock level objective, is determined by using the total of the operating level, plus a safety level. The operating level is the quantity of subsistence necessary to sustain operating requirements between replenishment periods. The safety level is the quantity required to be on hand, in addition to the operating level, to permit continued operations and cover unexpected circumstances and minor interruptions or fluctuations in delivery or receipt of subsistence items.

5. High and Low Limits. High and low stock levels which accurately reflect usage are an accepted basis for assessing subsistence readiness and determining replenishment requirements. Establishment of high and low limits requires careful study by the CGDF. Factors to be considered include the number of personnel to be subsisted, the operational mission, the amount of available storage space, the storage life of individual subsistence items, quantities in standard containers, and the frequency of replenishment.

a. High Limits. The "high" limit for subsistence items is the stock level objective plus the quantity expected to be used during the time required to obtain replenishment.

Example:

Operating Levels	+ Safety Level	= Stock Level	+ Replenish Time	= High Limit
30 days	14 days	44 days	5 days	49 days

b. Low Limits. The "low" limit for subsistence items is the point when replenishment must be initiated to prevent onboard stocks from becoming less than the safety level.

Example:

Safety Level	+ Replenish Time	= Low Limit
14 days	5 days	19 days

c. Review of Balances. Stock records (ledger sheets or stock cards) must be reviewed as they are posted and flagged to indicate subsistence items that have reached the low limit and require replenishment. High and low limits must be revised as indicated by usage data. Special attention to stock balances is required by vessels receiving orders for extended deployment or underway replenishment, and by isolated units for annual or other infrequent resupply.

5-B-6. Resupply Considerations. Replenishment must be directed toward obtaining sufficient subsistence items. Nature of procurement lead time and sources of procurement must be considered in determining the quantity and type of subsistence items needed to accomplish mission.

- a. Perishables. Consider the capacity and efficiency of the refrigeration systems when replenishing perishable subsistence items. Generally, procure only frozen meats. When it is necessary to procure large quantities of fresh chilled meats, make special arrangements to receive deliveries in installments to prevent spoilage.
- b. Semiperishables. Canned meats, fruits, and vegetables must be stocked in sufficient quantities to supplement perishable subsistence items for extended deployments.

7. Space Considerations. Storage space and space needed for access to stocks must be considered when preparing load lists. The number of cubic feet of usable storage space must be determined prior to replenishment to avoid overloading. Weight limitations of floors in storage rooms ashore must be considered in addition to capacity. When planning for maximum endurance or limited storage space, consider the use of space saving ration-dense substitutions for bulky conventional foods.

8. Ration-Dense Foods. Ration-dense foods are concentrated, prefabricated or dehydrated foods which are compact in size for easy storage and save time and labor in preparation. For extended operations afloat or at isolated units which are replenished on an infrequent basis, proportionately smaller quantities of perishable foods are available. This calls for increased use of semiperishables including selected ration-dense foods to sustain the unit between replenishment periods.

C. Perpetual Inventory Control.

1. General. The perpetual inventory control system is the normal

inventory procedure for a CGDF. This system is designed for CGDF's where:

- a. Quantity controls of subsistence items are required to support a large number of personnel and units on extended deployments.
- b. The sale, transfer, or issue of subsistence items is authorized.
- c. Both quantity and monetary control procedures are necessary to provide adequate control.

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5-C-2. Procedure. The perpetual inventory control system simplifies the replenishment of expended subsistence items and provides a continuous check of the quantity and monetary value of the available inventory by entering all purchases to and expenditures from the day-to-day inventory.

3. Quantity (Stock) Control Records.

- a. Standard Stock Cards. Provision Ledgers (CG-4246) (see chapter 8 of this manual) must be maintained in a suitable file or binder for all subsistence items to record the quantity of day-to-day receipt and expenditure transactions. Captions and column entries must be filled in to show the subsistence item name, stock number, unit of issue, high and low limits, and the average unit price. See Price Changes in paragraph 5-C-5 of this manual. Other pertinent data such as usage, sales frequency, and approved surveys are posted in the "Other" column of the CG-4246. Quantities on-hand at the end of the month are recorded in the "Balance" column opposite the last day or last transaction of the month. When a complete physical inventory has been taken, enter a separate dated line entry to record the actual quantity inventoried without regard to the previous entry. If the perpetual and actual inventory quantities do not agree, take prompt action to determine the cause of the difference to correct and prevent further differences.

b. Optional Stock Card Procedures. Posting procedures must be followed when the optional cards are used. Stock Record Card (NAVSUP-766) and Stock Record Card Insert (NAVSUP-768-1C) may be used in lieu of CG-4246 when:

- (1) Numerous sales and transfers of subsistence items require recording the receiving CGDF's unit name or document number, etc.
- (2) The CGDF is equipped with the suitable record cabinet or visible card pocket folders.

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5-C-4. Monetary Control. The Provision Inventory Control Record (CG-3469) is a monetary control record maintained to provide a summary of the total dollar value of the available inventory at the end of each day's transactions. See chapter 8 of this manual. A new CG-3469 must be opened at the beginning of each month. The beginning inventory on the new record will be the value of the ending inventory reported on the previous month's CGDF Operating Statement (CGDFOS) (CG-2576) and will be recorded in the column marked "Balance" on the "Brought Forward" line (B/F). Any differences between the total monetary value of the available inventory recorded on the CG-3469 on the last day of the month and the total monetary value of the actual physical ending inventory must be reviewed. Record entries for which there are no captioned columns in the "Other" column. At the end of the month, each column will be totaled using the check and balance procedure. The CG-3469 must be reviewed by the FSO and filed with the monthly operating statement.

5. Price Changes. A price change occurs when a subsistence item received is at a higher or lower price than the similar subsistence item already recorded on the inventory. Price averaging will be used when price changes occur. After double checking all extensions on the delivery invoice for accuracy, the average price is determined by using the following procedure on the reverse of the

receiving document or on a sheet of paper attached to the receiving document:

On-Hand	32 cns	@ \$.75	= \$ 24.00
Received	100 cns	@ \$.84	= \$ 84.00
Total On-Hand	132 cns	@	= \$108.00

*Avg Price \$108.00 divided by 132 = \$.8182 = \$.82

* Price posted to CG-4246 or NAVSUP 768-1C. Average price is computed by dividing 132 into 108.00 and rounding to the next highest whole cent.

On Hand	24 cns	@ \$.11	= \$ 2.64
Received	148 cns	@ \$.09	= \$ 13.32
Total on Hand	172 cns		\$ 15.96

*Avg Price \$15.96 divided by 172 = \$.0928 = \$.10

6. Expenditures. The commanding officer (CO) or the FSO must approve all expenditures from the subsistence inventory. Expenditures of subsistence items must be itemized and extended at the latest current price. Expenditure documents must be reviewed and endorsed by the FSO prior to the end of the first working day following the transaction.

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5-D. Optional Control Systems.

1. General. Use these systems for CGDF's when:
 - a. There is no sale of subsistence items.
 - b. There are no reimbursable issues or transfers of subsistence items except under emergency conditions and on a nonrecurring basis.
 - c. Effective monetary controls of subsistence items can be maintained with a complete physical inventory at the end of

each month.

2. Expenditures vs Allowances. Certain CGDF's may have the option of using the "Expenditures vs Allowances" system. Similar in many ways to the "Perpetual Control System," is based primarily on monetary controls by eliminating the use of the CG-4246 and other stock card records. The following procedures and records must be maintained by all CGDF's using the Expenditures vs Allowances system:

- a. Issue and Sales Slips (CG-2581). All subsistence items issued to the CGDF must be itemized and extended at the current unit price on a CG-2581. All expenditures from inventory must have prior approval from the commanding officer or officer in charge (CO/OINC) with all documentation forwarded to the FSO prior to the end of the first working day immediately following all transactions.
- b. Provision Inventory Control Record (CG-3469). The CG-3469 must be maintained to record all receipts and expenditures from the inventory. See chapter 8 of this manual.
- c. Daily Ration Cost Record (CG-3471). The CG-3471 will be maintained in the proper manner. See chapter 8 of this manual.
- d. Pricing Record. Prices of subsistence items must be kept current and updated by using a "Pricing Record," which is a copy of the previous month's Provision Inventory Report (CG-4261). When subsistence items are received at a different price, the old price must be ruled out and enter the new price.

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5-D-3. Purchases vs Allowances. This system is used by small CGDF's when one Subsistence Specialist (SS) is assigned. The Purchases vs Allowances system is a monetary control procedure which requires the CGDF to maintain procurement levels based on anticipated allowances for the period. Under this system, the CGDFs day-to-day solvency rests on maintaining a low inventory, rarely to exceed a week, with

the approved menu serving as a check against both purchases and consumption.

- a. Daily Expenditures. Daily expenditures are not itemized; instead, the value of purchases for the day are entered directly in column 8 of the CG-3471. See chapter 8 of this manual. Purchases that exceed anticipated allowances for the period will appear in the ending inventory.
 - b. Pricing Record. Use of a copy of last month's CG-4261 as a pricing record for the Purchases vs Allowances system is required unless the CGDF is able to maintain prices on individual subsistence items (can, box, etc.). Other than changing fraction prices (3 cans @ \$.08 changed to read 2 cans @ \$.08 and 1 can @ \$.09), price averaging is not required.
4. Expenditures Documentation. CGDF's using the Purchases vs Allowances system do not normally itemize issues to the CGDF. Other than under emergency and nonrecurring circumstances, the sale or transfer of subsistence items is not authorized. However, chapter 6 of this manual states the procedures for survey requests or when emergency expenditures are authorized.

E. Inventory Procedures.

1. Responsibility and Supervision.
 - a. The FSO is responsible for the continuing accuracy of on-hand balances in the inventory. The FSO must be present to personally supervise physical inventories taken either:
 - (1) At the end of the quarter, for CGDF's maintaining perpetual inventory control.
 - (2) At the end of each month, for CGDF's not maintaining perpetual inventory control.

5-E-1. b. When a formal relief of the FSO is conducted, an inventory must

be taken under the joint supervision of the outgoing and incoming FSO. If the outgoing FSO is incapacitated by injury or illness or is suddenly detached before a joint inventory can be taken, the "relief" inventory will be taken in the presence of the relieving FSO and one or more witnesses appointed by the commanding officer. Normally, officers will be assigned as witnesses. However, on units without an available officer, petty officers (other than SS) may be delegated as witnesses, except to resolve verification requirements. See paragraph 5-F-2 of this manual.

2. Inventory Requirements. All CGDF's are periodically required to support the financial condition of the operation with a complete physical inventory. Physical inventories must be documented on the CG-4261. See chapter 8 of this manual. A "physical" inventory entails the counting of each individual subsistence item in unbroken units (pounds, cans, etc.), including all subsistence items previously issued to the CGDF and not consumed. All quantity and monetary control records must be reconciled to reflect the reported physical inventory. Inventories at other times may be taken from the stock records which are "book" inventories. If necessary to maintain closer control, additional physical inventories may be taken during the period or quarter. To verify inventory levels posted on the stock records, conduct periodic "spot" inventories on fast-moving subsistence items or on items having large monetary values. The term "book" or "spot" inventory refers to an inventory other than a complete physical inventory.
 - a. CGDF's with Perpetual Inventory Control. CGDF's maintaining detailed quantity and monetary control records must conduct a complete physical inventory:
 - (1) At the end of each calendar quarter.
 - (2) Upon formal relief of the FSO.
 - (3) During inventory verification.
 - b. CGDF's without Perpetual Inventory Control. CGDF's operating under the optional control system must conduct a complete

physical inventory:

- (1) At the end of each month.
- (2) Upon formal relief of the FSO.
- (3) During inventory verification.

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5-E-3. Preparation for a Physical Inventory. The FSO must ensure all receipt and expenditure documents are posted to the applicable control records. The FSO will also take any necessary action to ensure no sale, transfer, or issue of subsistence items is made during the inventory, except in an emergency. The inventory must be arranged in a manner to facilitate counting. Subsistence items on-hand reported as sold to a private mess afloat (PMA) and being held for future use must be inventoried and reported under separate cover to the commanding officer. See chapter 8 of this manual for recording and reporting the inventory.

4. Postponement of Inventory. It may be impractical to take a physical inventory on the prescribed "due" date because of rough seas, inaccessibility to areas compactly stowed for an extended cruise, rescue operations, etc. Under these conditions, the commanding officer may grant written (memorandum) authority to the FSO to conduct a "book" inventory from the stock records. The authorization for postponement of a physical inventory must be retained in the CGDF files. A physical inventory must be taken as soon as conditions permit.

F. Inventory Verification.

1. Purpose of Verification. It is essential the inventory be verified periodically to confirm its true value. The term "verification" identifies the process of auditing the inventory by:
 - a. Taking a complete physical inventory.

- b. Confirming unit prices and total value.
 - c. Testing the accuracy of the internal control records.
2. Requirement for Verification. United States Coast Guard Regulations (COMDTINST M5000.3 (series)) section 4-1-18 requires the commanding officer to designate one or more commissioned officers to verify the inventory once during the fiscal year. This must be performed unless an Inspector's inventory or Headquarters internal audit has been conducted or if the FSO has been relieved by an officer during the year involved. Not more than 12 months may elapse between verifications. For example: a verification is made on 31 July 1987; the next verification is due on or before 31 July 1988. The FSO may not serve as a member of the inventory verification board. Area and district commanders, commanders of maintenance and logistics commands, and Commander, CG Activities Europe must provide the appropriate number of officers for verifications at CGDF's within their district or area having only one officer or where the unit has

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- 5-F-2. (cont'd) an OINC. Officers for inventory verification may be provided during periodic inspections by group commanders, MLC or district staff officers, etc. Inventory verification may be made more than once during the fiscal year if requested by the commanding officer of the unit, area or district commander or commander of MLC. See chapter 8 of this manual for documentation and reporting procedures during inventory verification.
3. Testing the Accuracy of Internal Control Records. To determine the accuracy of internal control records, compare the CG-3471 with the CG-2576. Minor differences experienced are generally a result of price changes during the recording period.
- a. Testing the Perpetual Control System. The difference of the ending balance, column (11), of the CG-3471 and line 26 of the CG-2576 is usually the same as the difference of line 8 of the

CG-2576 and the ending balance of the CG-3469. Any difference over 5 percent requires further analysis or investigation to eliminate or reduce discrepancies. The difference may be resolved by comparing the summary Daily Ration Memorandum (CG-3123) with the number of rations claimed and the Value of Rations and Meal Sold (CG-3123A) with the rations credited on the CG-3471. Other differences may be attributable to incorrect recording of prices, over or under issue (excess subsistence items accumulated in galley spaces), unrecorded issues and the reconciliation of ledger card quantities with the physical inventory.

Test Example:

CG-2576 Line 26	\$267.85
CG-3471 Ending Balance Column 11	-265.30
	\$ 2.55

CG-2576 Line 8	\$5,364.14
CG-3469 Ending Balance	-5,361.68
	\$ 2.46

(1) If there is a difference:

(a) Divide the larger number into the smaller number to find a percentage.

$\$2.46 \text{ divided by } 2.55 = .9647 \text{ or } 96.47\%$

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5-F-3. a. (1) (b) Subtract that percentage from 100 percent.

100%
-96.47%
3.53% difference

(c) If the difference is over 5 percent, further

analysis or an investigation is required.

- b. Testing the Expenditures vs Allowances System. When inventory turnover and purchases are frequent, and food prices are significantly increasing or decreasing, the difference may easily exceed 5 percent. Because there are normally no sales, issues of subsistence items are limited to those items which occur on the menu. A difference in excess of 10 percent requires further analysis or investigation. To check, use the procedure above.
- c. Testing the Purchases vs Allowances System. Compare the beginning inventory column (12), of the CG-3471 with the ending inventory in line 8 of the CG-2576. If there is a difference (gain or loss), add or subtract the difference from the total in column (11) of CG-3471. The sum should equal line 24 of the CG-2576. If it doesn't equal line 24, look for errors in math, posting of purchases and figures transposed to the CG-2576.

Example:

CG-3471 B/F, Column 12	\$100.00
CG-2576 Line 8	\$100.00
Difference	(Gain/Loss) (0.00)

CG-3471, Total Column (11)	\$ 5.06
Difference	(Add/Subtract) \$ 0.00
Should equal CG-2576 line 24	\$ 5.06

- 4. Relationship to the Coast Guard Dining Facility Operating Statement (CGDFOS) (CG-2576). Inventory verification will normally be scheduled to coincide with the regular preparation and submission of the CG-2576. However, when the verification is made at a different time, a memorandum CG-2576 must be prepared and submitted to the commanding officer for review and approval. Distribution of the memorandum is outlined in chapter 8 of this manual.

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CHAPTER 6. EXPENDITURES

A. Coast Guard Dining Facility (CGDF) Expenditures.

1. Scope. All subsistence items purchased by the CGDF are chargeable to 69X4535, Supply Fund (SF), Supply Account 82, and are received as subsistence inventory until expended.
2. Responsibility. The commanding officer or officer in charge

(CO/OINC) of the unit with the CGDF has the ultimate responsibility of all expenditures from the inventory. The Food Service Officer (FSO) is directly responsible to the CO/OINC for the accuracy and completeness of all expenditure documentation.

3. Methods of Expenditures Defined. Expenditures from the inventory may only be conducted as:

- a. Issues. Expenditure of subsistence items to the unit's CGDF.
- b. Reimbursable Issues. Expenditure of subsistence items subject to billing and reimbursement from another Government agency or Coast Guard appropriation (e.g., destitute persons).
- c. Sales. Sale of subsistence items on a cash or credit basis.
- d. Transfer. Expenditure of subsistence items to another CGDF.
- e. Inventory Adjustments. Expenditure of subsistence items found either unfit for consumption or otherwise unavailable.

B. Issues to the CGDF.

- 1. General. The issue of subsistence items to the CGDF requires careful supervision to prevent excessive usage, inaccurate recording, and pilferage. Subsistence items must not be charged out from the inventory to prevent exceeding the maximum accumulated allowance. It is essential that issues be recorded accurately to provide correct inventory balances on the stock records and to reflect the correct financial status of the CGDF. Scales must be used to weigh subsistence items such as meat, produce, flour, coffee, sugar, etc., when issued in other than full packages or containers. All issues to the CGDF must be made according to the approved menu.

6-1

- 6-B-2. Menu. The senior Subsistence Specialist (SS) must prepare the weekly menu (NAVSUP Form 1080) specifying each item with descriptive terms. Prior to drafting a menu, review the kinds and quantities of

subsistence items on-hand. The estimated cost of the weekly menu must be determined and compared to the estimated ration allowance for the week to avoid over expenditures.

- a. Planning. The number of personnel expected to be fed and the acceptability of the menu items are the starting points for planning and determining the quantities of subsistence items to be issued. See Menu Planning in Food Service Practical Handbook (COMDTPUB P4061.4). Use the Food Preparation Worksheet (NAVSUP Form 1090) as an easy method of planning. The worksheet is used by the senior SS to provide other personnel with daily written instructions for food preparation, service, conservation, and other factors pertinent to the menu. Proper planning results in food at its best, in accurate quantities, and a galley crew that works without confusion.
 - b. Analysis by FSO. The FSO must analyze the menu before signing and submitting it to the CO for approval. The analysis must include checks for nutritional adequacy, variety, contrast, likes and dislikes of the crew, seasonal and climatic consideration, availability of equipment and personnel to prepare meals planned, status of stock balances and comparison of the estimated menu cost against the expected operating allowance for the week. Any special diets required by unit personnel must be prepared and approved by qualified medical personnel.
 - c. Approval by CO. The CO's approval of the menu gives authority to make the required issues of subsistence items to the CGDF for the week. The CO may grant written permission to the FSO to make necessary changes in approved menus to meet emergencies. When this permission is granted, the FSO must report all significant changes to the CO. All changes must be noted on the menu.
3. Care in Food Preparation. Exercise care in preparing meals. Ensure meals are appealing, tasty, and nutritious. Food that is improperly cooked, lacking in appearance, mishandled, or prepared too far in advance will not be well accepted.

- a. Use of Recipes. Food for the CGDF must be prepared according to the Armed Forces Recipe Service or other recipes approved by the FSO and recorded. Established recipes will assure high-quality food if good preparation techniques are used. Recipes also provide an easy method of controlling food costs using standard amounts of ingredients.

6-2

- 6-B-3. b. Quantity Control. In addition to using recipes as a portion control guide, the preferences of the personnel must be considered to ensure the food will be eaten. Use care to prevent waste by preparing food in quantities not greater than needed. The type of preparation and kind of food which remains on the plates and on the serving line after each meal must be carefully observed and analyzed. Either try new preparation techniques for the kinds of food continuously discarded or refused by personnel, or do not serve those foods again.

4. Conservation.

- a. Scope. Food conservation, through the elimination of waste and the use of food by-products, is an essential element in affecting an efficient and economical CGDF operation.
 - b. Educating Personnel. An educational program must be maintained to inform personnel of the necessity of food conservation.
 - c. Food Service. When practicable, an SS will be assigned to the serving line to ensure that correct food portions are properly served.
5. Documentation. CGDF's using either the "Perpetual Control" or the optional "Expenditures vs Allowances" system must itemize on the Issue/Sales Slip (CG-2581) all subsistence items issued to the CGDF. See chapter 8 of this manual. All issues must be reconciled by unit and extended to the next whole cent. Whole unit issues not actually consumed must be returned to the inventory, if they can be safely

held for future reissue or served as leftovers. The CG-2581 must be properly documented, reflecting returns to the inventory and the actual value of subsistence items consumed.

6. Purchases vs Allowances. Small CGDF's using the "Purchase vs Allowances" system must schedule procurement to coincide as close as practicable with the approved menu. Subsistence items procured but not authorized on the menu or subsistence items procured in excess of that which can be satisfactorily retained must be accounted for at the end of the month's physical inventory. Documentation of issues cannot be established except on receiving invoices or delivery tickets. Accordingly, these documents must be retained in a separate file and must be included with the other CGDF records at the end of the month.

C. Sale of Subsistence Items. The CGDF's unit CO may authorize the sale of subsistence items to:

6-3

6-C-1. Cash or Credit Sale of Subsistence Items.

- a. Private Messes Afloat (PMA's) or cash subsistence messes.
- b. Non-Appropriated Fund Activity (NAFA) clubs, messes, and grocery sections (with the exception of surplus and donated dairy products).
- c. Open messes of other U. S. Armed Forces.
- d. Coast Guard military personnel and their dependents (when residing with sponsor) and Coast Guard civilian employees (except nationals) at isolated or remote units outside the United States. Area and district commanders, commanders of maintenance and logistics commands, unit commanding officers, and Commander, CG Activities Europe may authorize these sales overseas when commissary stores, NAFA grocery sections, or other private sector grocery stores are not available within a reasonable distance.

- e. Morale Fund Officers for Coast Guard functions.
 - f. Extraordinary Expense Fund Administrators for official Coast Guard functions.
 - g. Authorized Coffee Messes (coffee mess related subsistence items only).
2. Procedure. Use the CG-2581 to document sale of subsistence items. Set aside specific pads of CG-2581's for exclusive use in recording the sale of subsistence items to ensure that serial numbers run consecutively to facilitate reconciliation and audit. Retain voided CG-2581's in the CGDF files to account for serial number sequence of the applicable pad of CG-2581's. A priced copy of each CG-2581 must be furnished to the purchasing activity while retaining the original received priced CG-2581 in the files of the CGDF making the sale. See chapter 8 of this manual.
3. Collection. Receipts must be furnished to each purchaser by the FSO or designee when sale proceeds are collected. In the case of a one-time sale, the receipt may be acknowledged by the endorsement of the CG-2581. In the case of a credit sale, the itemized CG-2581 applicable to each purchaser must be held until the end of the month or an earlier billing date, if necessary, and totaled, at which time an additional CG-2581 must be prepared, stating the total money value of the sales made to the purchaser during the period concerned. Example: Credit sales to CO's Dining Facility (CODF) during month of March 1985, per received CG-2581's on file ...

6-4

6-C-3 (cont'd)\$135.75. Payment or collection must be made within 5 working days after the end of the accounting period or upon purchaser's detachment. When payment is collected, the duplicate CG-2581 is given to the purchaser and the signed original is filed in numerical sequence in the files of the CGDF making the sale.

D. Reimbursable Issue of Subsistence Items.

1. Procedure. Subsistence items may be issued on a reimbursable basis for subsequent billing and payment by:
 - a. Other Armed Forces.
 - b. Other Government agencies.
 - c. Destitute persons pursuant to United States Coast Guard Regulations (COMDTINST M5000.3 (series)), section 4-1-7.C.
2. Documentation. Use the Requisition and Invoice/Shipping Document (DD-1149) to document reimbursable issues for which the accounting office must prepare billings on a Voucher For Transfers Between Appropriation And/Or Funds (SF-1080) or Voucher And Schedule Of Withdrawal And Credits (SF-1081). Two priced copies of each invoice must be furnished to purchasing dining facilities of other services or agencies. A received copy is retained in the files of the CGDF making the issue. The original and one copy must be submitted with the CGDF Operating Statement (CGDFOS) (CG-2576). The invoice must identify the purchaser and specify the name and address of the activity to be billed. See chapter 8 of this manual.

E. Transfer of Subsistence Items.

1. Procedure. Subsistence items may be transferred to other CGDF's.
2. Documentation. Transfers of subsistence items must be documented. When the CG-2581 is used as a transfer document, check the "Other" block and insert "Transfer" in the "Remarks" space to identify the purpose of the CG-2581. Two priced copies of each CG-2581 must be furnished to the CGDF receiving the subsistence items. The original received and priced CG-2581 must be retained in the files of the transferring CGDF. The CG-2581 must identify the unit of the CGDF receiving the transfer and, if the unit is attached to a different district, the name of the district. A copy of the CG-2581 must be submitted with the CG-2576 by the transferring and receiving CGDF. See chapter 8 of this manual.

6-F.Inventory Adjustments. Subsistence inventory adjustments will be documented as a survey or an adjustment. These adjustments are for food that's missing or unfit for consumption.

1. Surveys. Surveys will be documented on CG-5269, Report of Surveys. Procedures for conducting subsistence surveys are contained in enclosure 6-1. The surveyed food items will not be deducted from inventory until the approved survey is returned from district, maintenance and logistic command, or Commandant (G-ELM), as appropriate. The following criteria will be used for reporting surveys:

- a. Mechanical failure. Mechanical failure with the food cost exceeding \$300.00. Examples of mechanical failures would be of refrigeration break down, flooding, or fire in dry stores.
- b. Total cost. Food losses not caused by mechanical failure with the cost exceeding \$300.00 in total.

2. Inventory Adjustments. Inventory adjustments will be documented on form CG-3114, Adjustment Form. Procedures for completing inventory adjustments are contained in enclosure 6-2. The commanding officer or OINC will approve all inventory adjustments. The following criteria will be used for adjustments:

- a. Breakage. Document all breakage as an adjustment.
- b. Commissary Surcharge. The total surcharge for each purchase will be expended as an adjustment. The surcharge will not affect the posted unit price.
- c. Spoilage. Food on inventory that is spoiled with a cost less than \$300.00.
- d. Gains. Inventory gains from performing a physical inventory. These gains may be the result of clerical errors or weight differences.
- e. Losses. Losses to the inventory from physical inventories. These

losses account for clerical error or the minor weight difference of meat items. These adjustments are less than \$300.00. Losses in excess of \$300.00 require a survey.

G. Prices for Sales, Issues and Transfers.

1. General. With the exception of galley-produced bakery products, the price of subsistence items sold or transferred must be the latest unit price.

6-6

6-G-2. Bakery Products. A CGDF may sell galley-produced bakery products to PMA within the unit when such products are baked in conjunction with the approved CGDF menu. The prices for CGDF produced bakery products must be based on the cost of the raw ingredients used. No surcharges or accessorial costs are applied to bakery products sold.

6-7

Enc. (6-1) to COMDTINST M4061.3C

SURVEY PROCEDURES FOR SUBSISTENCE ITEMS

1. CG-5269 Preparation. The following entries on form CG-5269 will be prepared by the originator or Food Service Officer:
 - a. Date. Enter the date the CG-5269 is prepared.
 - b. Number. Assign a four digit serial number suffixed by the last two digits of the fiscal year, e.g., 0001-85. The number will be assigned by the property officer.
 - c. Activity. The name of the unit.
 - d. Originator. The originator will be the food service officer. Show the commanding officer or officer in charge of the unit as the originator when a higher command must convene the Board of Survey.

- e. Item. Number the items in consecutive order, e.g., 1, 2, 3, etc.
- f. Stock Number and Description. Describe the item(s) in sufficient detail to be readily recognizable by subsequent reviewers of the survey. Include container sizes, brand names (if known), source of supply, and date purchased.
- g. Condition Code. The following condition codes will be used:
 - (1) H9 for food damaged by mechanical failure or exceeding usable shelf life.
 - (2) A2 for unaccountable food.
- h. Quantity Number of the item being surveyed.
- i. Unit price. Use the current price as indicated on the stock ledger.
- j. Total value. Quantity times the unit price.
- k. Reason for Survey. For example, "Item damaged due to refrigeration failure", "Lost or missing", or "Item(s) past shelf life."
- l. Accounting Classification. The following accounting classification will be used:
 - (1) ATU: The two digit district modifier.
 - (2) Cost Center OPFAC: The unit's OPFAC number.
 - (3) Owner code: 1

6-8

Encl. (6-1) to COMDTINST M4061.3C

2. Action of the Commanding Officer or Convening Authority. The commanding

officer or convening authority will appoint members to the board of survey. The appointments will be made by indicating the members' names and the signature of the commanding officer or convening authority on the original CG-5269. The signed original CG-5269 will be forwarded to the senior member of the board. Members will be appointed accordingly:

- (1) The convening authority or food service officer shall not serve as a member of the board.
 - (2) From one to three persons will be appointed to the board. There will be three members to the survey board for losses in excess of \$1,000.00, where negligence is suspected, or for losses from an inventory verification.
 - (3) When available, commissioned officers and chief warrant officers must be appointed to Boards of Survey. When officers are not available and the convening authority considers it appropriate, chief petty officers may be appointed to Boards of Survey. When the lack of officers or chief petty officers prohibits the forming of a board of survey, the commanding officer or convening authority will request the next higher authority to convene the Board of Survey.
3. Action by the Board. The Board of Survey will examine the food, investigate circumstances surrounding losses or damage and report the findings and recommendations on CG-5269.
- a. Report of findings:
 - (1) Missing food. Surveys concerning missing or stolen food must include a statement as to time, place, and circumstances surrounding the loss. Include the name of the person responsible for the food. The Board will also review the item's purchase and expenditure records for clerical errors.
 - (2) Damaged food. Surveys on refrigerated food that is damaged due to mechanical failure must include a statement on the age of the refrigeration unit and the date and time of last temperature reading. Surveys of expired food must include the date of purchase.

- (3) Opinions. Include the Board's opinion as to whether or not there is evidence of negligence, misuse, dishonesty, or willful destruction on surveys covering lost or damaged food.
- b. Recommendations. The board will report and recommend the following with respect to disposing and accounting of the food:
 - (1) Condition, elaborate on the condition code.

6-9

Encl. (6-1) to COMDTINST M4061.3C

3.b. (2) Cause

- (3) Responsibility, if appropriate.
- (4) Show date of purchase.
- (5) The Board must include the following statement due to Supply Fund loss: "Reimbursement to the Supply Fund in the amount of \$ is required."
- (6) Recommendations:
 - (a) Expend from Records. Use for losses or damage of food. The board shall also recommend putting the food in hold status until final approval is received or to immediately dispose of the food to prevent further contamination. In either case the food will remain in the inventory until final approval is received.
 - (b) Convene a Board of Investigation. The Board, if evidence exists, must recommend that a Board of Investigation be convened. Boards of Investigations will fully investigate each survey report in accordance with the Manual for Courts-Martial, United States (Executive order 12473) and make written findings as to the facts surrounding the

loss, damage, or destruction of the property. All evidence, testimony and other data considered during the investigation must be clearly documented. After completion of the investigation, either a finding of no responsibility or a finding of employee responsibility must be made for each CG-5269. If an employee is responsible, a recommendation that consideration be given to disciplinary action or pecuniary liability, as appropriate.

4. Review of Survey Report. The convening authority will review and then forward the report for approval. The review of the report should resolve any questions. The reviewer should convene a board of investigation if appropriate.
5. Survey Approval. The reports of surveys will be forwarded to district or MLC accounting offices for amounts under \$5,000.00. Commandant (G-ELM) will receive surveys for amount over \$5,000.00. Final disposition instruction shall be forwarded to the unit and the unit's accounting office.
6. Final Disposition. Once the approved survey is received, the unit will, if authorized, expend the surveyed food from its inventory and either destroy or transfer the food as authorized. The convening authority will sign the CG-2569, indicating the final instructions were completed. A copy of the approved survey will be forwarded with the operating statement for the month that the food was expended and a copy retained for the unit's records.

6-10

Encl. (6-1) to COMDTINST M4061.3C

Example of completed report of survey form.

[IMAGE]

REPORT OF SURVEY

6-11

INVENTORY ADJUSTMENT PROCEDURES FOR SUBSISTENCE ITEMS

1. Submitting. The following entries on form CG-3114 will be prepared by the Jack of the Dust or Food Service Officer. Provision ledger cards, CG-4246 will not be adjusted until adjustment is approved by commanding officer or officer in charge. Adjustments shall be submitted daily upon occurrence.
 - a. Store number, group, or class. Enter the item's name and unit of issue.
 - b. Adjustment number. Enter a four digit number followed by the month and year. e.g., 0001-04/88, 0001-06/88. Numbers will be assigned monthly.
 - c. Type of adjustment. Enter a "x" on inventory.
 - d. Adjustment. Indicate either a gain or loss as appropriate. In the quantity column, enter the amount of loss or gain. Unit price will be the current price on record. Value is the extended cost of quantity times unit price.
 - e. Reason for Adjustment. Enter the reason for the adjustment.
 - (1) Breakage. Item dropped by mess attendant, Item damaged by rough sea, etc.
 - (2) Item expired. Item held beyond usable shelf life.
 - (3) Physical Inventory correction.
 - (4) Commissary Surcharge.
2. Review and Approval. Commanding officers and officers in charge will review each adjustment for potential theft, misuse, or inventory management problems. The commanding officer or officer in charge will indicate approval by signing and dating the adjustment request.

3. Posting and recording inventory adjustments. Once approved, the Jack of the Dust will post the adjustments to the provision ledger and record the gains and losses on form CG-3469, Provision Inventory Control Record.

a. Posting. Adjustments will be posted to the item's provision ledger card. The term "ADJ" will be written in across the unused expenditure columns.

(1) Date. Enter the date posted to the record.

(2) Receipts. Enter inventory gains in this column.

(3) Other. Enter inventory losses in this column.

6-12

Encl. (6-2) to COMDTINST M4061.3C

3. a. (4) Balance. Quantity on hand after adjustment.

b. Recording. The total dollar amount of gains and losses will be recorded each day on CG-3469. Inventory gains will be entered under receipts "other" column and losses will be recorded under expenditures "other" column. The inventory balance will be adjusted accordingly.

[IMAGE]

ADJUSTMENT FORM

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Chapter 7. ALLOWANCES

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CHAPTER 7. ALLOWANCES

A. Monetary Value of Basic Rations.

1. Basic Daily Food Allowance (BDFA). The BDFA is the monetary value of a prescribed quantity of food required to subsist one individual in one 24-hour period. The BDFA is issued by Commandant (G-PS) on a

quarterly basis using the component table established by Department of Defense (DOD) and prices published by Defense Personnel Support Center (DPSC). Approximately 10 days prior to the beginning of each calendar quarter, Commandant (G-PS) will publish the BDFA for all CGDF's.

2. Standard Increases for Individual Classes. These increases are included in the BDFA issued by Commandant (G-PS).

CLASS OF COAST GUARD	
DINING FACILITY (CGDF)	BDFA INCREASE

LARGE.....	0 percent
MEDIUM.....	15 percent
SMALL.....	30 percent

3. Operating Supplements (OPSUPS). In addition to the unit's normal CGDF BDFA, OPSUPS are added when special operating conditions exist. A CGDF can claim more than one OPSUP at a time, if appropriate. All applicable OPSUPS are computed individually and added to the normal operating allowance to determine the total daily ration allowance. See enclosure 7-2 of this chapter. OPSUP increases to the BDFA are issued for CGDF's in the following categories:

- a. OPSUP 1. A 10 percent increase over the issued BDFA is authorized for vessels away from home port (AFHP) for 48 or more consecutive hours. Units can claim this OPSUP after 48 hours AFHP retroactive from the first day. This increase is still claimed the day the vessel returns to home port providing at least one meal was served underway that day.
- b. OPSUP 2. A 15 percent increase over the issued BDFA is authorized for all units providing at least one meal was served operating north of 50° N latitude.
- c. OPSUP 3. A 40 percent increase over the issued BDFA is authorized for all units providing at least one meal was served operating south of 50° S latitude.

- 7-A-3. d. Special Meal Supplement (SMS). A SMS is allowed for each special meal to offset the additional costs of feeding personnel when they are away and cannot be subsisted at their unit's CGDF. See 7-F of this chapter. The SMS monetary value is issued by Commandant (G-PS) and is the same for all CGDF's. The SMS is in addition to the CGDF's BDFA for that meal even if the special meal was furnished at Government expense, sold or issued for subsequent reimbursement. The SMS is not used for midnight rations (MIDRATS), picnics, parties, or other recreational events.
- e. Holiday Additional Allowance. In August, November, December, and January, a 1 percent increase is included in the published BDFA to provide for the additional cost of holiday meals.
4. Cadet Ration. The Cadet ration will be claimed in the following manner when cadets are subsisted at CGDF's other than the Academy:
- a. Afloat and Ashore CGDF's. The CGDF's BDFA with applicable allowances and OPSUPS will be used when cadets are training onboard.
- b. USCGC EAGLE. When cadets are training on-board the USCGC Eagle, the CGDF will be classified as medium size. The BDFA for a medium class CGDF and applicable allowances and OPSUPS will be claimed for all rations.
5. Additional Allowances. Additional allowances are not included in the BDFA message. When special conditions are met, the CGDF's BDFA may be adjusted.
- a. Separate Rations (SEPRATS) Authorized. A 10 percent increase is allowed to ashore CGDF's when all authorized personnel are granted SEPRATS. The increase is still authorized if:
- (1) Members decline SEPRATS. The CGDF must maintain

documentation on personnel who decline SEPRATS.

- (2) SEPRATS are terminated for members due to medical reasons or nonpayment of meals.
- (3) Reserve personnel are training at the unit and are not drawing pay and allowances.
- (4) Afloat commands decline SEPRATS when their CGDF is temporarily disestablished and are subsisted in an ashore CGDF. Documentation must be maintained in the ashore CGDF's files when SEPRATS are declined.

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7-A-5. b. Newly Established Coast Guard Dining Facility (CGDF). Upon the initial establishment of a CGDF or recommissioning of a vessel following an extended major overhaul period, an additional increase of 10 percent to the BDFA is authorized for the first 30 days of operation. This increase does not apply to CGDF's that were temporarily disestablished and then reestablished.

- c. Extraordinary Operating Conditions (EOC). These conditions are unusual, temporary and exceptional in nature from the normally established or designated unit missions. Example would be extended patrols, or replenishing supplies from a high cost areas. Commandant (G-PS) may grant an additional increase to the issued BDFA for units operating under EOC. The unit shall submit a request in advance to Commandant (G-PS), if the unit is aware of the EOC prior to deployment, stating justification, amount and duration of the increase. When EOC is not foreseen, the unit may request relief of deficit as necessary following the submission of the monthly CGDF operating statement. See 7-B-6 of this chapter for additional information.

B. CGDF's Operating Within Monetary Allowances.

1. Policy. For the total allowance available to a CGDF, multiply the number of rations for the period by the authorized BDFA plus any SMS. CGDF's must operate within their allowances.
2. Saving. A saving occurs when the total allowance is greater than the value of subsistence items consumed for the month. A saving, when not used to liquidate a deficit accumulated in previous months, must be carried forward to the following month. However, the maximum accumulated unused allowance must not exceed 10 percent of line 22 of the CG-2576.
3. Loss. When the total allowance for a reporting period is less than the value of subsistence items consumed for the same period, a loss has resulted (line 24, CG-2576). Losses must be analyzed to determine the cause(s) and the corrective measures to be taken in preventing further losses.
4. Deficit.
 - a. A deficit has occurred when a loss is:
 - (1) Greater in value than a savings brought forward from the previous period.

7-3

7-B-4.a. (2) Added to a loss from the previous period.

- b. Generally, deficits less than 10 percent of the total allowance for the period can be resolved by economizing in subsequent reporting periods.
5. Excess Accumulated Deficits. Excess accumulated deficits have occurred when a deficit (line 26, CG-2576) exceeds 10 percent of the operating allowance (line 22, CG-2576) generated during the reporting period. A written statement from the CO explaining the cause of the excess accumulated deficit must be forwarded to

Commandant (G-PS) via the chain of command. This statement must be attached to the CG-2576 in which the excess accumulated deficit appears. The statement must include:

- a. Corrective action being taken to prevent further losses.
 - b. Period of time necessary to liquidate the excess accumulated deficit. If liquidation is beyond the unit's capability, a request for relief will be included.
 - c. Whether or not an audit board, board of investigation, or other fact-finding body is being convened or is needed.
6. Authority to Liquidate Excess Deficits. When excess deficits occur, area and district commanders, commanders of maintenance and logistics commands, and Commander, CG Activities Europe unit must ensure the CGDF is able to maintain an adequate subsistence support program. Pending a final decision regarding the disposition of the deficit, the appropriate authority must hold the deficit in suspense. If it is determined the deficit cannot be liquidated at the unit level without adversely affecting operations, the unit shall submit a written request for an adjustment to Commandant (G-PS). Requests must include copies of following documentation covering the period 1 month before the deficit was incurred up to the last reporting period:
- a. Provisions Inventory Report (CG-4261).
 - b. Issues/Sales Slips (CG-2581) (Daily issues to CGDF).
 - c. Daily Ration Cost Record (CG-3471).
 - d. NAVSUP Form 1080 (Weekly Menus).
 - e. Inventory Adjustment form (CG-3114).

7-B-7. Liquidation of Deficit Commandant (G-PS) will review each request and respond accordingly:

- a. Authorize the deficit and allow the unit to operate at a zero deficit or a reduced deficit.
- b. Charge the area's, district's, MLC's or unit's OG-30 account accordingly for the deficit.
- c. Determine that the unit is capable of reducing the deficit by disapproving the request.

C. Ration Credits.

1. General. Each ration or whole ration equivalent has a value; the BDFA. The daily ration count and the respective BDFA determines the daily allowance ("budget") for OGDF. The ration count includes rations-in-kind (RIK) and whole ration equivalents. The daily ration count is made for the previous day and provided daily to the food service officer. The executive officer is responsible for certifying the ration count. Certifying the daily count may be delegated to the personnel officer, but the monthly summary ration count must be certified by the executive officer.
2. Rations-in-Kind. Rations-in-Kind (RIK) accounts for providing three meals (breakfast, lunch, and supper) to one person in a 24 hour period. RIK meals are provided at the expense of the Government and the member bears no cost for the meals. RIK are normally provided to enlisted personnel assigned to sea, isolated and restricted duty. Personnel drawing a subsistence allowance cannot receive RIK meals.
 - a. Ration-in-kind Entitlements. Except for enlisted personnel who have been authorized a subsistence allowance, subsisting in a private mess afloat (PMA) or receiving a per diem allowance, the following personnel are entitled to RIK:
 - (1) Enlisted Personnel of the Regular Coast Guard.
 - (2) Enlisted Personnel of the Coast Guard Reserve on active duty (AD) and active duty for training (ADT) with or without pay.

(3) Coast Guard Academy cadets and Officer Candidate school (OCS) students.

b. Ration-in-kind Credits. The CGDF may take a whole ration credit (one breakfast, one lunch, and one supper in one 24-hour day) to cover the expense of furnishing prepared meals to RIK personnel assigned, even if the meals are not consumed. The CGDF may claim a ration credit as long as one meal has been furnished for the day of arrival or departure if the personnel are:

(1) Reporting for duty.

(2) Being transferred.

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7-C-2.b. (3) On leave or compensatory absence.

(4) On unauthorized absence (UA).

(5) Hospitalized.

c. Binnacle List. Whole ration credits will be taken by the CGDF subsisting personnel who have been admitted to the sick list and drawing a subsistence allowance. Personnel drawing a subsistence allowance will have their pay checked for the meals provided while on the binnacle list.

d. Crossing the International Date Line. Whole ration credits must be adjusted to compensate for the change in the calendar day resulting from crossing the 180th meridian. When the time is set back, rations must be credited for the extra day. When the time is advanced, rations must not be credited for the day lost.

3. Ration Equivalents. Partial rations are meals provided to personnel not entitled to RIK or RIK personnel from another unit, such as a work detail. Partial rations are converted daily to ration

equivalents. There are three types of partial rations, defined according to the funds used to pay for the meals. Partial rations are funded by either the Coast Guard, personal funds, or outside organizations. The food service officer is responsible for tracking and documenting partial rations. All meals provided will be documented in the Sale of Meals Log, on the Flight Meal Request form (CG-4218) or an Individual Credit Account form (CG-3476).

a. Partial Rations at Coast Guard Expense. These meals except for flight meals are charged for different Coast Guard accounts. The following meals will be furnished as a partial ration (meal) when a CGDF or contractual source of subsistence is available. These personnel cannot be granted SEPRATS and the CGDF can only claim a partial ration for those meal(s) actually furnished or authorized.

(1) Members of the Coast Guard Reserve. Weekend or drilling Coast Guard reservists are normally entitled to lunch unless their drill or training requires them to work overnight. Their respective Reserve unit commanding officer/executive officer will provide a list of drilling personnel and their meal entitlements to the food service officer for partial ration credits. If no list is provided, the food service officer shall require drilling reservists to sign in the sale of meals sheet. Drilling reservists will not pay for the meal but indicate IDT in the log for the meal price. A summary of Reserve rations will be included in the monthly summary memorandum provided with the operating statement. The accounting office will charge the appropriate Reserve account to reimburse the Supply Fund. The following reservists are entitled to meals at Coast Guard expense:

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7-C-3.a.(1) (a) Enlisted members of the Reserves on inactive duty for training (IDT), with or without pay for periods of 8 or more hours in any 1 calendar day.

- (b) Reserve officer on IDT without pay, for periods of 8 or more hours in any 1 calendar day.
- (2) Coast Guard Auxiliary Members. Members of the Auxiliary who are assigned to perform specific duties at a place accessible to a CGDF. The auxiliarist's orders must be endorsed showing the meals to be provided. If the auxiliarist does not have orders, they will be sold meals at the Cat (I) meal rate. The FSO must have 2 copies of the orders to support the ration credit. The FSO will retain one copy for the unit files and one copy will be submitted with the monthly ration summary and the operating statement.
- (3) Destitute Persons. Prepared and special meals may be authorized by the CO for issue to persons assisted or arrested by the Coast Guard in accordance with United States Coast Guard Regulations (COMDTINST M5000.3 (series)), paragraphs 4-1-7 and 4-2-5. Meals provided will be tracked on an Individual Credit Account form. The account forms will be retained to support the ration credit claimed. These meals are funded by a district or area's OG 30 account. The accounting office will charge the appropriate account. The following are considered destitute persons:
 - (a) Bereft Persons. Persons that are rescued at sea will be provided meals until their return to port.
 - (b) Foreign Nationals. Foreign Nationals (Haitian, Cuban, etc.) detained by the Coast Guard will be provided meals. Consideration should be made for the detainees normal diet.
 - (c) Prisoners. Persons that are detained by the Coast Guard will be provided meals until they are released to another law enforcement agency or a detention center.
- (4) Flight Rations. Title 14 U.S.C. 480 states: "There may be furnished to officers, enlisted men, and civilian employees, while actually engaged in flight operations, an aircraft flight rations-in-kind, chargeable to the proper Coast Guard

appropriation, which a flight ration shall be supplementary to any ration or subsistence allowance now granted to such personnel. No part of an aircraft flight ration shall be furnished without cost to any person in a travel status or to any person to whom a per diem allowance is granted in lieu of actual subsistence." CGDF's will claim additional whole rations credits for flight meals. These are the only meals for which additional rations for the same person may be claimed. The following categories of personnel are not required to pay for flight meals while crew members in

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7-C-3.a(4) (cont'd) flight operations unless they are in a travel status or receiving a per diem allowance:

- (a) Coast Guard officers.
- (b) Coast Guard enlisted personnel drawing SEPRATS or REGBAS.
- (c) Civilian employees of the Coast Guard.
- (d) Coast Guard enlisted personnel being furnished RIK.
- (e) Coast Guard Auxiliary.

b. Sale of Meals. The commanding officer or officer in charge (CO/OINC) of the unit with a CGDF may authorize the sale of meals on a cash or credit basis. Enlisted personnel receiving SEPRATS are at all times entitled to purchase a meal from the CGDF at the unit to which they are assigned. Officers and civilians may be authorized to purchase meals on a space-available basis.

(1) Guidelines. The commanding officer may authorize sales with the following guidelines.

- (a) The commanding officer must ensure that subsistence to personnel entitled RIK is not jeopardized.
- (b) The CO of the unit with the CGDF must ensure that sufficient SS personnel and equipment are available to accommodate the extra workload.
- (c) Menus will not be changed to accommodate paying patrons.
- (d) Officers and civilians will normally pay the Category (1) meal rates. They will pay the Category (2) meal rate only if there is no alternate messing available. Alternate messing is defined as any eating establishment that serves hot, nutritious meals and is located close enough to the unit for officers and civilians to commute to and from the establishment and eat the meal within the established meal period. Questionable cases should be referred to Commandant (G-PS) for determination.
- (e) Individuals paid a subsistence allowance must not be provided food, cooked or uncooked, for free.
- (f) Sale of meals must be in support of Coast Guard missions or objectives and not as a convenience.
- (g) An effective system for either credit or advance sale of meals must be established.

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- 7-C-3.b.(1). (h) Except for special meals and meals of necessity, sale of meals to unofficial visitors will be infrequent and restricted to visiting officers and civilians, relatives and dependents of Coast Guard personnel when the sale benefits the Coast Guard in the form of goodwill, enhanced morale, or better public relations.
- (i) Adequate advance notice concerning persons expected to

be fed must be forwarded to the FSO to permit the timely preparation of sufficient, but not excessive, quantities of food.

(2) Meal Charges. Charges for the sale of meals, including special meals, are determined by the category of the individual being subsisted. Meals provided to guests are sold based on the category of the guest -- not on the person paying (host). Commandant (G-PS) will establish the table of meal rates for each category and publish the meal rates by message. Each unit shall post at the entrance of the dining facility the categories and the current prices. Meal rates are determined as follows:

- (a) Category (1): This meal rate applies to personnel drawing per diem, civilians and officer when there is no alternate messing reasonably available. This meal charge includes a surcharge plus the basic food cost (Category (2) meal rate).
- (b) Category (2): This rate applies to enlisted personnel not drawing per diem and officers and civilians when no alternate messing is reasonably available. This meal charge is based on the current allowance for members authorized to mess separately. The meal rates are based on the following ration conversion factors:

Breakfast.....	.20
Lunch/Supper.....	.40
Breakfast Brunch....	.45
Dinner Brunch.....	.55
Holiday Meal.....	.60

- (c) Category (3): This meal rate applies to children 12 years of age and under. This meal charge will be one half of the basic food charge (Category (2)).
- (3) Authorized Patrons. The CO of the CGDF may, subject to the conditions previously set forth, sell prepared meals on a cash or credit basis to the individuals listed in enclosure

7-2. Questionable cases will be referred to Commandant (G-PS).

- (4) Personnel in Receipt of Per Diem. These personnel are entitled to use the Government dining facility when orders are endorsed stating the availability of the CGDF by the

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7-C-3.b. (5) Sampling of Meals and CGDF Inspections. Each meal served in the CGDF must be sampled by the officer of the day (OOD). The OOD receiving a subsistence allowance must sample a meal by tasting a small amount of each menu item without charge. If the same OOD chooses to consume the meal, e.g., the eating of a serving size portion or most of the food served, category (2) of the Meal Rate Table, must be charged. The OOD must submit findings concerning the quality of the meal and the overall appearance of the CGDF to the command with a copy to the FSO.

- (6) Official Picnics, Recreational and Special Events, or Coffee Messes. The CO may authorize the sale of subsistence items from the inventory for:

- (a) Official Picnics, Recreational and Special Events. In place of the regular meal that would otherwise be provided by the CGDF, subsistence items may be used for picnics, recreational or other special events. Personnel being furnished rations-in-kind must be subsisted as though they were being fed the regular meal. All other individuals must pay the appropriate meal rate. SMS is not authorized. At no time will the mission of the CGDF be compromised to financially support special events such as change of commands, parties, retirement ceremonies, etc.

- (b) Coffee Messes. Independently operated messes, authorized by the CO, which serve coffee, and may also

serve nonalcoholic beverages and pastries. Expenses incurred in the operation of independent coffee messes must be paid for by the members. CGDF's are authorized to sell coffee mess subsistence items to authorized coffee messes. At units where the only source of coffee is the CGDF, officers, enlisted personnel on SEPRATS and civilians are required to pay for an appropriate number of meals to defray the cost of their participation in the coffee mess.

(7) Documentation. A daily local record of meals sold for cash must be kept showing: the total number of meals sold (broken down by breakfasts, lunches, and suppers), the total number of personnel purchasing meals (broken down by officers, enlisted and civilians), and the total cash received.

(a) Personnel are required to sign for meals on the "sale of meals sheet." The sheet will provide verification of the amount of funds collected by the CGDF for cash sales.

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7-C-3.b.(7) (b) Cash Log. Cash logs must be initialed by the Food Service Officer. Errors in cash logs must be deleted by lining out the error and initialed by both the Food Service Officer and the executive officer or XPO. Erasures are prohibited and erroneous entries must remain legible. Controls must also be maintained to account for all sales transactions. Cash register readings, serial numbers of CG-2581, and meal records must be reconciled daily and on the first workday following weekends or holidays. The FSO must review the cash log for discrepancies. See chapter 8 of this manual.

(8) Method of Payment. Meals may be sold for cash or credit. CGDF's with a large number of SEPRATS or transient personnel

should sell meals on a cash basis. CGDF's subject to relatively few sales may find it more practical to sell meals on a credit basis. The CO/OINC determines the method (cash or credit) for sale of meals. Personnel may pay for meals in cash or by check. All payments shall be in United States currency. Checks, such as: personal, postal, or bank money order and cashier, must be made payable to the U. S. Coast Guard and be drawn on United States banks. No two party checks shall be accepted.

- (a) Cash. Patrons pay for the meals before entering the serving line. A cashier/collection clerk will be present to collect the cash and verify entitlements. Funds collected from cash sale of meals must be turned in to the FSO daily, normally after each meal. An exception to this collection procedure is permitted when cash is received for meals sold on weekends or holidays. In this instance, the cash must be retained in a secure area until the next regular workday.
- (b) Cash register. CGDF's with a large volume or frequent sales may find "Cash Register" procedures more effective. The cash register must have a multiple key-clearing capability and able to perform separate recall of each category. Register readings must be taken, logged, and checked against cash proceeds.
- (c) Credit. Maintain a separate Individual Credit Account (CG-3476) (see chapter 8 of this manual) for each person purchasing meals on a credit basis. At the end of the month or upon detachment of personnel, as appropriate, prepare a CG-3476 for receipt of payment. The CG-3476 must state the total number of breakfasts, lunches, and suppers purchased during the month, the rate per meal, the extended amount and total amount. This total amount must be paid within 5 workdays of receipt. Personnel departing on leave, TAD, etc., are required to

7-C-3.b.(7).(c) (cont'd) settle their credit account prior to departure.

When payment is collected from an individual, the CG-3476 must be signed by the payee and the cashier collecting the funds. The tear off receipt of the CG-3476 must be given to the purchaser and the CG-3476 must be retained in the CGDF files. All CG-3476's used to record payment for credit sale of meals must be filed in numerical sequence in the month the sale was made. Voided CG-3476 must be retained in the files to account for the block of serial numbers applicable to each pad.

(d) Advance ticket sales. Meal tickets for advance sale of meals are effective if advance notice is possible. This also applies to special events such as picnics. Refunds for unused tickets are not authorized except under conditions where the event has been canceled or due to circumstances outside the control of the individual. Exercise care to ensure tickets are collected for the meal or event intended. Treat unsold tickets the same as cash or destroy.

c Reimbursable Issues. Meals provided to other than Coast Guard personnel, including special meals, for subsequent billing and reimbursement by a sponsoring agent or agency are referred to as reimbursable issues and are treated as "issue sales" on the CG-2576.

(1) Authority. Area and district commanders, commanders of maintenance and logistics commands, and Commander, CG Activities Europe may authorize commands with a CGDF to issue prepared meals or components of meals on a reimbursable basis. Prior to authorizing reimbursable issue of meals, the approving authority must ensure the facility involved is able to comply with the request without jeopardizing the furnishing of meals to personnel normally subsisted at the CGDF. This does not preclude the CGDF from making arrangements to augment food service personnel and equipment to comply with the request for meals. The

authority to issue prepared foods to individuals other than those described in this manual may only be granted by Commandant (G-PS).

(2) Sponsoring Agent. The following organizations/agencies may be issued prepared meals on a reimbursable basis, with subsequent billing on a separate Requisition and Invoice/Shipping Document (DD-1149). See chapter 8 of this manual. In the absence of orders or other directives authorizing either RIK or reimbursable issues, these categories of personnel will be sold meals.

(a) Personnel of Other U.S. Armed Forces. Includes cadets, midshipmen, and officer candidate students (except NAVCADS) when assigned to Coast Guard units.

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7-C-3.c.(2). (b) Personnel of Other Government Agencies. Includes Federal, State or local government officials, representatives or employees.

(c) Personnel of Foreign Governments. Includes military and civilian personnel of foreign governments detailed or attached for training, orientation or in connection with Search and Rescue (SAR) missions at the request of a foreign government.

(d) Contracted Food Service Personnel. Meal charges for contracted food service personnel must be outlined in the contract.

(e) Other Contract Personnel. Includes contract personnel, other than food service, who may be working at a Coast Guard unit when authorized by the CO. Accounting and administrative procedures, including charges for meals issued, must be outlined in the contract.

(g) Youth Programs. Although infrequent and generally limited to larger commands, members of youth groups (Boy Scouts, Girl Scouts, Sea Cadets, or any other National Youth group) may be issued meal on reimbursement.

(h) Merchant Marine Academy Cadets.

4. Visiting Personnel. U.S. Armed Forces enlisted personnel temporarily absent without travel orders from the unit to which they are attached (working or repair parties, flight and boat crews, outpatient medical or dental care, disciplinary action, awaiting transportation, or on similar duties or assignments), shall be subsisted by a CGDF as outlined below. CGDF must claim a partial ration for each meal(s) actually furnished including box lunches or bulk meals.

a. RIK Members. Coast Guard enlisted personnel authorized ration-in-kind, cadets and OCS students must be furnished meals at Government expense by the unit being visited.

b. Members Drawing a Subsistence Allowance. All enlisted personnel not authorized rations-in-kind (REGBAS, SEPRATS, COMRATS etc.) may be subsisted in a CGDF and must be charged the category (2) rate.

5. Rations Not to be Claimed by the CGDF.

a. Subsisted by Private Mess Afloat (PMA). A PMA may claim a ration or partial ration for each Subsistence Specialist (SS), mess attendant and cadet assigned to the PMA under the conditions in chapter 9 of this manual.

7-C-5. b. Special Meals. Special meals are only authorized in place of the meal or meals missed due to official duties. Except for flight meals, no additional ration credits can be claimed for special meals. See 7-D of this chapter.

- c. Emergency Rations. Emergency rations such as abandon ship food packets and aircraft emergency food packets are purchased through OG-30 funds and, when used, cannot be claimed as rations or used as special meals, (e.g., flight or boat meals) in the CGDF operation.
- 6. Midnight Rations (MIDRATS). It may be necessary to provide MIDRATS to personnel assigned to afloat units who stand watches between 2000 and 0400. MIDRATS compensates the watchstanders for breakfast that they would miss. These meals offer breakfast items and will be sold as a breakfast.
 - a. Officer or civilian personnel must pay for MIDRATS consumed.
 - b. The value of subsistence items is included in the issues to the CGDF.
 - c. No additional ration credits can be taken with the exception of the sale of MIDRATS.
- D. Special Meals (Box Lunches, Bulk Meals and Flight Rations). Special meals are provided in lieu of regular meals and consumed away from the unit.
 - 1. Types of meals. These meals may be provided in two types:
 - a. Box Lunches. A box lunch is an individually prepared meal (hot or cold) for one individual, i.e., flight and boat crew members.
 - b. Bulk Meals. Bulk meals refers to providing various raw food components for more than one individual. Bulk meals are in some instances the only practical way to subsist individuals over extended or indefinite periods of time. When large numbers of personnel on extensive operations are involved, it may be necessary to provide food service personnel and equipment for food preparation.
 - 2. Authority. The commanding officer (CO), executive officer (XO), OINC, or the OOD may authorize special meals to provide operational

subsistence support for functions which prevent personnel from being subsisted in the CGDF during normal meal periods. Except as may be authorized for flight rations, special meals are part of the normal ration allowance.

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7-D-3. Composition and Cost Constraints. The costs of nonfood items such as paper cups, bags, boxes, ice, etc., used in the preparation and serving of special meals must be charged to maintenance funds. These costs must not be included in the raw food costs or assessed to the individual being subsisted.

- a. Box Lunches. The composition of a box lunch can vary according to the likes and dislikes of the crew and cost constraints of the dining facility. Generally, a sandwich, a piece of fruit, drink (Fruit or soda), a small bag of chips (potato, corn, etc.), and a snack type of food (Energy bar, granola bar, candy bar, etc...) is what makes up a box lunch. Units are not restricted to these items. Creativity and cost restraints will indicate what will go in the meals. The cost of the raw food should not exceed 40 percent of the CGDF's BDFA plus the SMS.
- b. Bulk Meals. The actual type of foods and degree of preparation required depends on the number of persons involved, availability of food preparation, storage equipment, and duration of mission. To determine the dollar value of the food provided, convert the number of meals (partial rations) to be prepared to the next highest whole ration equivalent. Multiply the whole ration by the CGDF's BDFA, then add the total SMS for each meal.

EXAMPLE: One officer and three enlisted personnel have been authorized to be provided "Bulk Meals" from 0400 Monday until 1500 on Tuesday.

	No. of	Total	Conv.	Equiv.
Type of Meals	Days	X People	= Meals	X Factor = Rations
Breakfast (Mon & Tue)	2	X 4	= 8	X .20 = 1.60

Lunches(Mon & Tue) 2 X 4 = 8 X .40 = 3.20
 Supper (Mon) 1 X 4 = 4 X .40 = 1.60
 Total Meals: 20 Rations: 6.40

6.4 Rations X \$3.28 EDFA = \$20.99
 20 Meals X \$.66 SMS = \$13.20
 Total Value of Bulk Food \$34.19

4. Charges for Special Meals. Except for flight meals, special meals authorized for operations that occur during periods that a meal or meals would otherwise be available are treated the same as if the meal or meals had actually been consumed in the CGDF. Personnel being subsisted at the expense of the Government and those being issued meals on a reimbursable basis are provided special meals at no expense to themselves. All other personnel must pay the appropriate meal rate.
5. Changed Schedules or Conditions. When special meals have been prepared and are no longer needed due to scheduled missions being canceled or changed, the FSO must ensure all subsistence items that can be used in the future are returned to the inventory.

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Enclosure (7-1) to COMDTINST M4061.3C

COMPUTATION OF A CGDF BASIC DAILY FOOD ALLOWANCE (BDFA)

- A. The BDFA for each classification of CGDF is calculated as illustrated below.

EXAMPLE: (Always round to the nearest whole cent)

CLASS	STANDARD	ISSUED	AUTHORIZED
CGDF	INCREASE	BDFA	BDFA

LARGE 100% + 0% = 100% x \$3.28 = \$3.28

$$\text{MEDIUM } 100\% + 15\% = 115\% \times \$3.28 = \$3.77$$

$$\text{SMALL } 100\% + 30\% = 130\% \times 3.28 = \$4.26$$

B. The BDFA for any period when additional Operating Supplements (OPSUPS) and/or allowances are authorized is calculated by:

1. Multiplying the percentage increase by the issued BDFA for each OPSUP allowed.
2. Multiplying the percentage by the issued BDFA for each additional allowance authorized.
3. Adding OPSUPS, additional allowances and authorized CGDF's classification BDFA.
4. The result will be the total BDFA for the period.

EXAMPLE: (Always round off to the nearest whole cent).

An afloat CGDF with a medium classification on a SAR case north of 50° N latitude.

	Percent Increase	Issued BDFA	OPSUP Increase
OPSUP 1	10%	$\times \$3.28$	$= \$0.33$
OPSUP 2	15%	$\times \$3.28$	$= \$0.49$
BDFA, MEDIUM CLASS			\$3.77
TOTAL BDFA FOR THE PERIOD			\$4.59

Listing of Authorized CGDF Patrons by Meal Price Category

1. Category (1)

- A. Officers and civilian Government employees attached to a shore unit where alternate messing is available. This includes civilian employees of Government agencies or private contractors who are performing temporary work at a Coast Guard unit. See footnotes (1) and (2).
- B. Officers, enlisted personnel and Government employees drawing per diem.
- C. Dependents of members in pay grades E-5 and above. See footnotes (1) and (2).
- D. Retired personnel. See footnotes (1) and (2).
- E. Guests of authorized patrons. See footnotes (1) and (2).

2. Category (2)

- A. Enlisted personnel drawing REGBAS or SEPRATS.
- B. Officers and civilians attached to and buying meals on board a vessel.
- C. Dependents of pay grades E-4 and below.
- D. Officers and civilian employees of foreign Governments who are detailed or attached to Coast Guard units.
- E. Sea cadets, scouts, and members of similar youth groups when they are guests at the unit. See footnote (1)

3. Category (3)

- A. Authorized patrons from categories (1) and (2) who are 12 years of age and under. See footnote (1)

- (1) Authorized on space available basis at discretion of the unit commanding officer (see paragraph 7-C-3.b(1)).
- (2) Alternate messing is defined as any eating establishment that serves hot, nutritious meals and is located close enough to the unit for officers and civilians to commute to and from the establishment and eat the meal within the established meal period.

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CHAPTER 8. PAPERWORK, REPORTS, AND FILES

A. General. Coast Guard Dining Facility paperwork and reports cover three areas: unit subsistence allowance (rations determination and sale of

meals); inventory maintenance (Menus, purchases, issues, sales of stores, surveys, etc.); and reports. This chapter will cover documentation and procedures for completing the paperwork and reports for dining facilities.

B. Paperwork. Dining facility paperwork is influenced by the type of inventory procedure being used at the unit. There are two types of dining facility inventory systems; perpetual and purchases vs allowances. The perpetual inventory system is formal accounting of receipts and expenditures for each food item. Purchases are made to support long term unit operations. The perpetual system weighs issues from the inventory against the daily allowance. The purchases vs allowance system is less formal. Purchases are made to support the weekly menu and the purchases are weighed against the daily allowance.

1. Daily. Daily paperwork is completed for the previous day. Paperwork for the weekend will be done on the next work day. All paperwork will be done in black or blue ink unless otherwise indicated.

a. Issues. This paperwork accounts for and documents the food used to prepare meals. The documenting of issues is important because it accounts for the use of Government property. Care should be taken so clerical and math errors in posting issues do not compromise the inventory and the financial status of the dining facility. Detailed procedures for daily issue are in enclosure (8-1).

(1) Required forms. Issues will be documented on form CG-2581, Issue/Sale Slip. The CG-2581 is a four part numbered form with a white original page and three yellow pages with the same number. Issues will be posted on form CG-4246, Provision Ledger or optional form NAVSUP-766, Stock Record Card for each item used. The total for the issues will be recorded on forms CG-3469, Provision Inventory Control Record and CG-3471, Daily Cost Control Record.

(2) Verification. The Issue Sale Slip, form CG-2581, has three initial blocks and a signature block that will be used to indicate responsibility, verification, and completion of the required paperwork. The following entries are required:

(a) Issued Block. The person that did the break-outs (pulled

the items from inventory) will initial the issued block. This is usually the Jack-of-the-Dust.

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8-B-1. a. (2) (b) Posted Block. The person that posted the issues to the ledger cards and the totals to the control forms will initial the posted block. This is usually the Jack-of-the-Dust.

(c) Verified Block. The food service officer will initial the verify box after verifying that the issues have been posted correctly and extension and the totals are correct. The food service officer will verify 80 percent of the posted line items. All meat and high cost issues entries will be verified as part of the 80 percent. All extensions and totals will be checked.

(d) Received By Block. The Captain of the Watch or duty cook for that day will sign the received block to indicate that the items were received.

(3) Files. A folder of signed and initialed CG-2581's will be maintained until the end of the month. The CG-2581's will then be included in the monthly dining facility file.

b. Posting Receipts. The posting of receipts adjusts the "on-hand" balance for the purchase and adjusts the item price if there is a price charge. Receipts will be posted after issues are posted unless the purchase was used for the meal. Procedures for posting receipts are in enclosure (8-2).

(1) Required forms. The inventory will be kept on forms CG-4246, Provision Ledger, or NAVSUP form 766, Stock Record Card. The receipt and credit memo totals will be recorded on CG-3469, Provision Inventory Control Record, by each date and invoice/receipt number.

- (2) Verification. The food service officer will check the following items after posting is completed.
- (a) The proper units of issue were determined for items in case lots.
 - (b) The on-hand balance on the ledger cards is correct.
 - (c) Price averaging was calculated correctly.
 - (d) All receipts and credit memos totals are on the Inventory Control form.
- (3) Files. All receipts will be kept in a purchase order file. The receipts will be tallied and filed with a copy of the purchase order (SF-347) in the monthly dining facility file.

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8-B-1. c. Sale of Meals. Sale of meals paperwork involves documenting the meals sold and the cash collected. The accounting for change funds will also be documented because the change fund and cash collected are Government funds and strict documentation is required to ensure an audit trail. Procedures for cash or credit sale of meals are in enclosure (8-3).

- (1) Cash sale of meals. The cash sale of meals requires payment for the meal before entering the serving line. A collection clerk will screen patrons for proper charges, collect payments, and make change. The collection clerk is responsible for the change fund and collections until relieved of the funds by the food service officer.

- (a) Required Forms. The Meal Sign in Sheet, form CG-4901, will be issued to record the sale of meals. The cash log will have the following column headings: date, explanation, cash in, cash out, and balance.

- (b) Verification. The change fund, cash collected and the Meal Sign In Sheet will be verified after each meal by the food service officer. The executive officer or personnel officer will verify ration conversions for sales of meals when completing the daily ration memorandum.
 - (c) Files. The Meal Sign in Sheets and Cash Log will be kept for 3 years after the last entry and then destroyed. The daily ration memorandums will be kept in the monthly dining facility report files.
- (2) Credit sale of meals. The sale of meals by credit allows the purchaser to pay for meals at a later date. The purchaser will be presented with a statement showing the total number of meals purchased during the month and payment is due within 5 working days. Statements are usually presented at the end of the month. When paying bills by checks: all checks shall be made out to "U.S. Coast Guard" and must include the member's SSN on the face of the check.
- (a) Required Forms. The credit sale of meals will be kept on form CG-3476, Individual Credit Account. This form will be used to record daily purchases and act as a statement for payment at the end of the month.
 - (b) Verification. The total number of meals sold by credit will be verified daily by the executive or personnel officer when determining the rations claimed on the daily ration memorandum.

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8-B-1. c. (2) (c) Files. The Individual Credit Account will be maintained in the monthly dining facility report file after the end of the month.

d. Sale of Stores. The sale of stores from the unit's inventory must be approved by the commanding officer. The commanding officer may

approve reoccurring purchases via local unit instruction. Infrequent purchases from other activities not covered in the unit's instruction, require a written request (message or letter). The letter must have payment procedures including the billing address and point of contact. Sales of stores can be made for cash or credit. Procedures for sales of stores are in enclosure (8-4).

- (1) Required forms. Sale of stores to other Government agencies will use form DD-1149. The DD-1149, will include the appropriate accounting data of the other Service. Sale of stores to all other activities will be documented on form CG-2581, Issue/Sale slip. CG-2581 has a white top sheet and three yellow pages with the same number and all pages will be used. The unit making the sale will retain the original (White sheet) and two (yellow) copies of the Issue/Sale Slip. The white sheet will be retained for the unit's files, one yellow copy will be submitted with the unit's next operating statement and the other yellow will be used as a payment receipt. The receiving activity will receive one yellow copy at the time of the sale and the other yellow from the selling unit when payment is made. The totals for the sales will be recorded on form CG-3469, Provision Inventory Control Record.
- (2) Verification. The following verification is required and indicated on form CG-2581's initial and signature blocks:
 - (a) Issued Block. The person that pulled the items from inventory will initial the issued block. This is usually the Jack-of-the-Dust.
 - (b) Posted Block. The person that posted the sale to the ledger cards and the totals to the control forms will initial the posted block. This is usually the Jack-of-the-Dust.
 - (c) Verified Block. The food service officer will initial the verify box after verifying all entries and all extensions and totals.

8-B-1. d. (2) (d) Received By Block. The person receiving the stores will sign the received block to indicate that the items were received.

(3) Files. The original DD-1149 or CG-2581 will be retained in the monthly dining facility report file.

e. Transfer of Stores. Transfer of stores are only authorized between Coast Guard dining facilities. The transfer of stores transfers the accountability for the stores since the food has already been purchased by the Coast Guard. Transfer of stores procedures are similar to sale of stores. Enclosure (8-4) contains procedures in completing the required paperwork.

(1) Required forms. Transfer of stores will be documented on form CG-2581, Issue/Sale slip. CG-2581 has a white top sheet and three yellow pages with the same number and all pages will be used. Units making the transfer sale will retain the original (White sheet) and one (yellow) copy of the Issue/Sale Slip. The white sheet will be retain for the unit's files, one yellow copy will be submitted with the unit's next operating statement. The receiving activity will receive two yellow copies at the time of the transfer. One yellow copy is for the units file and the other copy is for the unit's operating statement. The totals for the transfer will be recorded on form CG-3469, Provision Inventory Control Record.

(2) Verification. The following verification is required and indicated on form CG-2581's initial and signature blocks:

(a) Issued Block. The person that pulled the items from inventory will initial the issued block. This is usually the Jack-of-the-Dust.

(b) Posted Block. The person that posted the sale to the ledger cards and the totals to the control forms will

initial the posted block. This is usually the Jack-of-the-Dust.

(c) Verified Block. The food service officer will initial the verify box after verifying all entries and all extensions and totals.

(d) Received By Block. The person receiving the stores will sign the received block to indicated that the items were received.

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8-B-1. e. (3) Files. The form CG-2581 will be retained in the monthly dining facility report file.

f. Surveys and Inventory Adjustments. Surveys and inventory adjustments are situational and should not occur very often. Detailed explanation on completing surveys are found in paragraph 6-F-1.

g. Ration Credits. The daily ration credit memorandum, form CG-3123, determines the operating allowance for the dining facility. The daily ration credits with the authorized Basic Daily food Allowance are the basis for the operating allowance. There are two types of ration credits: rations-in-kind (RIK) and partial rations. Both type's entitlements are explained in more detail in chapter 7. The food service officer will provide the information to complete section B of the ration memo. All partial rations will be converted to ration equivalents daily with the exception of commuted rations to a private mess afloat. The food service officer will also indicate the cash value of the meals sold for determining the cash differential. The cash value will include both meals sold by cash or credit. The executive officer or personnel officer will complete section A of the ration memo and verify the accuracy of the ration memorandums. Units may claim the higher cash amount for sale of meals rather than the ration value for those meals by using the cash differential of the two

values. To determine the higher amount of the sold meals to claim, the ration value, line A-4 of the ration memo, will be subtracted from the cash value of all the meals sold that day in the "Remarks" section on form CG-3123. The cash value differential will be listed in the "Remarks" section (column 12) of form CG-3471, the Daily Cost Control Record. The differential will also be added to the ration value in column (7). Enclosure (8-5) has instructions on determining the daily ration credits.

- (1) Required forms. The Daily Ration Credit Memo will be documented on form CG-2331 and may be filled out by hand. They are a local control form.
- (2) Verification. The executive officer or personnel officer is responsible for verifying the daily rations credits. This includes the figures and the calculations provided by the food service officer.
- (3) Files. The food service officer will keep a file of the ration memorandum to support the end of the month summary. The daily ration memos will be kept in the monthly dining facility file.

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8-B-1. h. Daily Cost Control Record. The daily cost control record tracks the units's accumulated savings or losses for the month. Ration credits and values, the total for stores issued to the galley, and value of special meal supplements are shown on the form. This form is completed by the Jack-of-the-Dust each day by using figures from the Daily Ration Memo (CG-2331), the current BDFA message, and the Issue/Sale Slip (CG-2581). From the Ration Memorandum, line A-4 goes to column 4, line A-9 goes to column (3) and the remaining rations go to column (2). Column (5) on the Daily Cost Control Record must equal line A-10. Also, the cash differential and the SMS value will be listed in column (12). The current BDFA goes in column (6). Column (8) equals the value of column (5) times column (6) plus the cash differential and SMS

value in column (12). The total for issues to the galley from, the CG-2581 goes in column (8). Columns (9) and (10) reflect either a savings or loss, respectively for the day. Column (11) is the running status for the month including the accumulated surplus or deficit from the previous month. This form should be updated daily and reviewed by the commanding officer if the dining facility is having extreme financial difficulties. The form's balance shows a relative status since the actual balance will be influenced by the inventory's actual balance.

(1) Required Forms. Form CG-3471, Daily Cost Control Record, will be used and may be filled out in pencil. This form is a local control and indicates the current financial status of the dining facility.

(2) Verification. The food service officer will verify the calculations and the BDFA claimed each day. The food service officer will initial the "Remarks" column (12) of the Daily Cost Control Record for each day verified.

(3) Files. The Daily Cost Control record will be filed in the end of the month dining facility records.

i. Provision Inventory Control Record. The Provision Inventory Control record maintains the current inventory total and is updated daily by the Jack-of-the-Dust. The form will be filled out in pencil because the Provision Inventory Control form is a local control form. The form tracks all receipts to and expenditures from the inventory. When the end of the page is reached, all the columns will be totaled and carried over to the other side or a new sheet, as appropriate. A balance check will be made at this time by adding the beginning inventory figure to the totals of receipt columns and subtracting the totals from the expenditure columns. This should equal the current balance.

Record, will be used. It is a two sided form with carry over transaction on the opposite side. Computer spreadsheet sheet programs may also be used.

(2) Verification. The food service officer will verify the entries and the totals each day. Care should be taken that all purchases, credit memos, and expenditures are included for that day.

(3) Files. The Inventory Control Record will be filed in the end of the month dining facility records.

2. Weekly. There are only three items that are required: drafting and approval of the menu for the next week, the transmittal of purchase receipts, and cash management.

a. Menu. The menu is very important and should not be taken lightly. The menu establishes what is to be served and is the basis for determining costs. By the commanding officer's approval, the menu is an order to the food service officer on what to serve. It also informs the duty cooks on what to prepare and it tells the patrons what is served. The menu must be typed and will be for a 1 week period and run from Monday to Sunday inclusive.

(1) Required Form. The weekly menu may be documented on NAVSUP 1080, Enlisted Dining Facility Menu or a local form. The local forms are acceptable to promote creativity in displaying the facility's meals; however, local menu forms must have the following entries:

(a) Unit name. The parent unit's name of the dining facility must appear on the top.

(b) Dates. The starting date or inclusive dates that the menu covers.

(c) Days of the week. The day of the week will be shown to make it easier for patrons to read.

(d) The Meal. The meal's name and all items being served will

be shown, so the patron and the duty knows what is being served.

- (e) The Name of the Drafter. The name of the person that drafted and typed the menu.

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8-B-2. a. (1) (f) Approval names. The names and signatures of the food service officer and the commanding officer shown on the bottom of the menu.

(2) Verification. The menu must be approved by the commanding officer by Friday for the following week.

(3) Posting. The weekly menu will be posted at the entrance to the dining facility and in the galley. Copies of the menu will be provided to the Jack-of-the-Dust and when requested, the menu will be made available for work spaces.

(3) File. The original menu with signatures will be filed in the end of the month Dining facility records.

b. Cash Transmittal. Cash on hand from sale of meals and stores will be either transmitted to the collection clerk or converted to a money order or cashier check. The transmittal or conversion will be done at least once a week or sooner, if necessary. This will keep the cash on hand to a minimum. Money orders and cashier check must be made out to U.S. Coast Guard and safe guarded as actual cash. Fees for converting cash to cashier checks or money orders will be deducted in block "F" on the monthly operating statement. If funds are transmitted to the collection clerk, a letter of transmittal is necessary to document the transfer of funds. The amount of cash on hand will be the amount needed for change making purposes. Funds held for change making will held to a minimum amount needed and will not exceed \$60.00. Funds will be converted when they exceed \$260.00 and will be brought down to the \$60.00 limit.

- (1) Purchasing Money Orders or Cashier Checks. The amount needed for making change for one meal will be subtracted from the total cash on hand. The remaining amount will be converted to a cashier check or money order. The cashier check or money order amount will be that amount less the fee.

Example

Total cash on hand.....	\$325.85
Change fund.....	25.00
Amount used for converting	\$300.85
Cost of money order.....	(1.35)
Amount of money order.....	\$299.50

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- 8-B-2. b. (2) Transmitting funds for deposit. Checks or money orders will be transmitted to the appropriate collection clerk. If a collection clerk is assigned to your unit or within commuting distance, then the cash and any checks may be hand carried for deposit. Only checks and money orders are to be mailed with a transmittal letter. Cash is not to be mailed to the collection clerk. A receipt copy of the letter and each check and/or money order will be made for unit records. The letter of transmittal accompanying the funds will have the following information:

- (a) The check's maker name or institution's name if a money order or cashier check.
- (b) The serial number and amount for each check.
- (c) The total for that transmittal.

3. Monthly. The end of the calendar month concludes the dining facility's accounting period and monthly transactions are summarized to support the completion of the operating statement. The following

paperwork will be completed at the end of each month or as required.

a. Provision Inventory Control Record. All columns must be totaled and the balance verified. Also, these totals will be used to compare figures used in the monthly operating statement, form (CG-2576), Monthly Operating Statement. The following comparisons should be made:

(1) Receipt columns. These columns represent all increases to the inventory and account for purchases, transfers and inventory adjustment increases.

(a) Purchases. This total represents the total of all purchases less any credit memos and this figure must equal line 3 of the operating statement.

(b) Other. This figure is the total of transfers of stores received and inventory increase adjustments. Line 2 of the operating statement will equal the total of this column minus any inventory adjustments.

(2) Expenditures. These columns represent all decreases to the inventory and account for all expenditures from the inventory. The following comparison should be made with the operating statement:

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8-B-3. a. (2) (a) Issues to mess. This figure is the total of all the Issue/Sale Slips. CG-2581, used for issues to the galley. It should equal the total of column (8) of form CG-3471, Daily Cost Control Record. It should also be within 5 percent of line 10 on the operating statement.

(b) Sale of Stores. This figure is the total of sale of stores and transfer of store to other units. This figure should equal the totals of blocks E (Sale of Subsistence Items) and block I (Transfer to other CGDF's) of form

CG-2576.

(c) Other. This column is the totals of all inventory adjustments and approved surveys.

b. Daily Cost Control Record. All columns are to be totaled. The totals for columns 2 through 5 are used to support the summary ration memorandum. Subtract column 7 from column 8 to verify the total for column 11.

c. Summary Ration Memo. The summary ration memorandum is to be completed by the personnel officer for the executive officer's approval. The executive officer when verifying the accuracy of the ration memorandum, should use the daily ration memorandums and compare them to the numbers used on the Daily Cost Control Record. Section A of CG-3123, Ration Memorandum, will be completed showing the respective rations claimed for each BDFA. Section B for partial rations will be completed showing the monthly summary for all transactions.

C. Reports. There are two reports (Provision Inventory Report and Coast Guard Dining Facility Operating Statement) with required supporting documentation that are required at the end of each month. All reports are used to reflect the financial status of the dining facility for the month (all days inclusive).

1. Provision Inventory Report. This report establishes the on-hand balance and value of inventory and is used to support the operating statement. The inventory report is normally completed by the Jack-of-the-Dust and is submitted to the commanding officer via the food service officer. The report will be recorded in ink and documented on form CG-4261, Provision Inventory Report or computer spreadsheet program. All errors will be lined out and initialed. Erasures or "whiting out" are not allowed. Detailed instructions for completing the inventory report are in enclosure (8-6).

a. Type of Reports. There are three types of reports depending on their purpose.

8-C-1. a. (1) End of the Month Report. This report supports the monthly operating statement, form CG-2576, on line 8. This report can either be a physical or book inventory. A physical inventory is a count of all items in inventory and compared with the ledger cards' on hand balance. Physical inventories will be performed a minimum of once every three months. Book inventories use the balance from the ledger cards and will be used when physical inventories are impractical (e.g., rough seas, loaded for patrol, etc.).

(2) Relief Report. The relief inventory is used to support the required operating statement for relief of food service officer. This report is a physical inventory and will be witnessed by both the outgoing and incoming food service officer. The report will be submitted to the commanding officer with the memorandum operating statement. For convenience, these reports may be held in conjunction with the end of the month reporting requirement.

(3) Verification Report. These reports are required with the unit's annual dining facility audit. Verification inventories are physical inventories that are witnessed by an officer, chief warrant officer, or chief petty officer that is not part of the unit's food service organization. The individual witnessing the inventory verifies the prices, extensions, and the inventory's total.

b Forms. The report uses form CG-4261, Provision Inventory Report. Only an original is required. Completing the report updates the following forms:

(1) Provision Ledger. An entry will be made on each card with a balance. These entries will be done in red ink. The entries are:

(a) Date. The date that the inventory was completed.

- (b) Type. The type of inventory (PINV for physical inventory or BINV for a book inventory)
- (c) Balance. The on hand balance on that date.
- (2) Inventory Adjustment Form. This form documents corrections to the ledger cards. Clerical errors and weigh adjustments are the acceptable types of adjustments.

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8-C-1. c. Audit/Review. The commanding officer will review the report and will date and sign block "F" on page 5 indicating review and approval. The commanding officer should check for the following items:

- (1) Legibility. The report should be scanned to ensure all entries are readable to avoid confusion. Errors should be single lined out and corrected. The person correcting the entry will initial near it.
- (2) Entries. Check the following entries:
 - (a) High Cost Items. Verify that those items do exist.
 - (b) Half Items. The only half items authorized are weighed items. There cannot be half boxes, containers, cases, etc.
 - (c) Assorted Items. Assorted items are not authorized unless the unit of issue contains an assortment. Items such as assorted frozen pies, assorted noodles, assorted salad dressing, etc. are not allowed. These items need to have their own entry. Assorted item entries are short cuts that should not normally be used by SS's.
- (3) Extensions and Totals. Scan the inventory for obvious math errors. If there is an indication that math errors are

present, have someone else run the numbers.

- (4) Inventory Balance. The total of the inventory report should be checked against the last inventory balance on the Provision Inventory Control Record, form CG-3469. The report's total should not be more or less than 2 percent (+/-) of the control record's balance. A review of all extensions, column totals, and grand total, should be made to correct the difference.

2. Coast Guard Dining Facility Operating Statement (CGDFOS). The Coast Guard Dining Facility Operating Statement (CGDFOS), report number RCN-4061-1, reports the financial status of the dining facility. There are three types of reports: regular, relief, and memorandum. All three types are completed in the same way but used for different purposes. All reports are typed and documented on form CG-2576, unless indicated otherwise. Enclosure (8-7) contains instructions on completing the CGDFOS. The following describes the three reports and their requirements.

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- 8-C-2. a. Regular. This report provides accounting information to the unit's accounting office. The information is used to charge the appropriate accounts for funds used. It also accounts for reimbursement to the Coast Guard Supply fund from the OG 01 account and from proceeds from sales of meals and stores. Prompt submission is required to ensure timely accounting. The statement is also used by Commandant (G-PS) for program management review.

- (1) Submission. The original and one copy of the CGDFOS with supporting documentation will be submitted to the accounting office and one copy with a copy of the summary ration memorandum to Commandant (G-PS). The statement package must be received by the 10th day of the month by the accounting office and Commandant (G-PS). Non-receipt of invoices or other supporting papers must not delay the report submission.

- (2) Format. Vessels at sea and shore stations in remote areas

unable to meet the normal due date must transmit the following information from the CG-2576 by message. The actual CG-2576 must be submitted as soon as possible.

Line 2

Line 3

Line 5

Line 6

Line 7

Line 8

Line 11

Line 15

Line 16

Line 17

Line 18

Line 19

Line 20

Line 34

Line 37

Number of SMS's

Cash Differential

Totals of Government Purchases

Totals of Commercial Purchases.

(3) Supporting Documents. The statement package requires forms to support the report and for unit files. Supporting documents and reports are listed below with their distribution.

(a) Coast Guard Dining Facility Operating Statement (CG-2576).

The original and two copies are submitted to the accounting office. One copy is sent to Commandant (G-PS) and one copy is retained for unit's file.

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8-C-2. a. (3) (b) Summary Ration Memorandum (CG-2331). The original and one copy shall be sent with the report to the accounting office. One copy will be sent to Commandant (G-PS) with

the operating statement. A copy will be retained for the unit's file. An additional three copies may be needed for commuting rations to a private mess. One copy is for the private mess file, one copy for agent cashier or disbursing office for payment, and one copy for file purpose.

(c) Transfer of Stores (CG-2581). The original and one yellow copy of the CG-2581 should be kept by the unit after the transfer. The original is for the unit's file. The yellow copy is sent to support "Block I" of the report. The unit that received the stores receives two yellow copies. One copy is for file and the other is sent with their report to support "Block H".

(d) Reimbursable Issues (DD-1149). The original is for the unit's file. One copy should be given to the local representative of the organization. Two copies will be sent with the report with a copy of the request for meals.

(e) Provision Inventory Report (CG-4261). Only Verification Inventory reports are submitted to Commandant (G-PS). The verification report will be submitted with either a regular report or memorandum report. Otherwise, the report is submitted to the commanding officer for approval.

b Relief Statement. A relief report is required for relief of the food service officer and the report is submitted to the commanding officer and will be part of the regular monthly file. The only supporting documents required are a Provision Inventory Verification Report and a cash audit report.

c Memorandum. A memorandum report will be done for unit change of commands, audits, and for the annual inventory verification reports. This report is a unit level report and is submitted to the commanding officer. It will be included in the monthly file. Enclosure (8-8) has instruction on completing the report.

d Operating Statement Review. The statement will be reviewed and

approved by the unit's commanding officer before submitting to the accounting office. Care should be taken to avoid typing and math errors. All supporting documents should be reviewed to ensure

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8-C-2. d. (cont'd) consistency with the statement. The following should be checked before submitting to the accounting office.

- (1) The last month's audited report figures. The following lines are used from the last report
 - (a) Line 1 (Beginning Inventory) this month must equal line 8 (Ending Inventory) from the last month's report.
 - (b) Line 25 (unused allowance from last Report) this month must equal line 26 (Accumulated Unused Allowance end of report) from last month's report.
 - (c) Line 28 (Receivable, Beginning) this month must equal Line 39 (Receivables to be collected by CGDF) from last month report.
 - (d) Line 31 (Cash on Hand, Beginning) this month should be line 35 (Cash on hand, End of Period) from last month's report.
 - (e) Line 32 (Cash in Transit, Beginning) this month should be line 36 (Cash in transit, end of Period) from last report.
- (2) Check line 8 of the operating statement against the last entry on the Provision Inventory Control Record. There should be no more than a 5 percent difference.
- (3) Line 14 should be within a range from 66 percent to 95 percent because that range represents the ideal amount of inventory. If line 14 is less than 50 percent, there is too much inventory on hand. Any amount greater than 100 percent, represents inventory that is less than a month's worth of

food.

- (4) Check line 24 with the last entry of column 11 on form CG-3471, Daily Cost Control Record. These numbers should be within the 5 percent tolerance of line 8 and Provision Inventory Control Record balance.
- (5) Line 26 should not be greater than line 27 nor should line 26 be less than a negative line 27 (e.g. line 26 = -\$2,500.00 line 27 = \$2,400.00).
- (6) Line 39 should not be greater than the totals of Block E (Sale of Subsistence Items) and Block F (Sale of Rations and Meals). If it is then there is an outstanding debt that has not been collected or paid. All debts are due by the 5th of the month.

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8-C-2. e. Suspended Operations (Temporary Disestablishment). When a unit must suspend its CGDF operations for any part of a month, the maximum accumulated allowance will not apply for that month until the next full month of operation. The 10 percent maximum accumulated allowance will apply when the CGDF resumes operations for a full month.

| 3. Annual Dining Facility Audit Report. This report is required yearly
| and may be completed in conjunction with the monthly operating
| statement. A commissioned officer, chief warrant officer, or chief
| petty officer that is not part of the unit's food service organization
| may be assigned to complete the audit and report. The audit will
| review the integrity of the units inventory, cash management
| procedures, and procurement practices. The audit report will be
| submitted to the unit's commanding officer or officer in charge and a
| copy sent to Commandant (G-PS). The report will be in letter format
| listing any discrepancies and will include copies of the following as
| enclosures to the report:

a. Physical Provision Inventory Report. A physical inventory will be

held; see enclosure (8-6) for procedures for completing a physical inventory. In addition to verifying the count, 80 percent of the prices should be verified against the last purchase to ensure the correct prices are used.

- b. Change Fund Audit Report. This report audits the change fund to ensure proper management of Government funds. The report will count the cash on hand and compare it to the sale of meal log and any other receipt documents. Along with verifying the cash on hand, the report will audit the transmittals and collection receipts since the last report. Enclosure (8-8) contains procedures for change fund audit.
- c. Procurement. A review of all commercial procurement for the past 6 months will be completed. All the vendors should be contacted either by phone or letter to obtain the Coast Guard's current accounts payable. A comparison will be made with the accounting office to ensure all accounts are current. Also, all purchases or calls over \$2,500.00 have supporting competition documentation.

D. Logs and Files All records and logs will be kept safe and preserved for audit purposes. The following files and logs will be kept together.

- 1. Purchase Orders. Purchases will be kept in files by purchase order numbers. Blanket and regular purchases will be kept in these files. Each file will contain all documents that pertain to it. Place on the right side of the folder the procurement document (SF-44, SF-347, DD-1149) and call sheets (Blanket Purchases) and on the left side will be all delivery receipts with supporting competition documents, and credit memos.

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CH-1

8-D-2. Dining Facility Monthly file. The Dining Facility file will contain all documents that pertain to that month's transactions. All items must be filed as listed below for audit purposes.

- a. Left Side of File. The left side will have all purchase and cash

documents for that month.

- (1) Original Collection Receipt (CG-2688)
- (2) Transmittal letter covering funds transmitted
- (3) Individual Credit Account (CG-3476)
- (4) Value of Rations and Meals Sold (CG-3123A)
- (5) Issue/Sales Slip (CG-2581) (Meals Sold)
- (6) Reimbursable Issue DD-1149
- (7) Copies of procurement documents SF-347-348, SF-44
- (8) Copies of delivery/ receipt ticket
- (9) Copies of monthly statement (suppliers)
- (10) Copies of shipment documents, Government source
- (11) Received invoices covering transfers

b. Right Side of File. The right side will have all paperwork that was used to manage the facility.

- (1) CGDF Operating Statement (CG-2576)
- (2) Basic Daily Food Allowance Message
- (3) Daily Ration Cost Record CG-3471
- (4) Summary Ration Memorandum (CG-3123)
- (5) Daily Ration Memorandum (CG-3123)
- (6) Provision Inventory Record (CG-3469)
- (7) Flight or Special Meal Request (CG-4218)

(8) Issue/Sales Slip (CG-2581) Issue to CGDF

CH-1

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8-D-2. b. (9) Issue/Sales Slip (CG-2581) Sale of Subsistence Items

(10) DD-1149 Sales of Stores to other Agencies.

(11) Provision Inventory Report (CG-4261)

(12) Report of Survey (CG-5269)

(13) CGDF Menu (NAVSUP 1080)

3. Cash Log. The cash log will be used to track all cash transactions. This log serves as official record of funds received and transmitted. The green bonded record books available from the Federal Supply System will be used. The completed cash logs will be kept for 3 years from the last transaction. The front of each log will show the start and finish dates written in black marker ink. The logs will have six columns that will have the following headings and information:

- a. Date. The date entered represents the date the funds were received or billing was forwarded. Enter the current date, do not back enter the actual date.
- b. Explanation. Enter a brief description of the transaction. Change fund advances requiring acknowledgment signature of the cashier will be entered in this column.
- c. Billed. Enter the dollar amount charged to activities or individuals for credit sale of meals and or stores. Wardroom sale of meals should be summarized on form CG-2581, Issue Sale Slip instead of individual listing for each officer.
- d. Received. Enter the amount of funds received. For cash sale of meals the amount should include the change fund advance. The

amount entered will be added to the previous balance. Cashier checks and money orders will be entered when purchasing a money order or cashier check for later transfer to the collection clerk. The amount of the money orders or cashier checks may be less to account for the fee.

- e. Out. Entered amount taken from the fund for advances and transmittals to collections. Money order fees will be documented in this column and to be deducted from the balance.
 - f. Balance. The balance represents the total of all cash, checks, and money orders held by the food service officer.
4. Meal Pass. Units using the meal passes for RIK identification, will keep a log of them. The log will contain the meal pass number, the member's name and social security number, and the date issued.

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CH-1

| 8-E Purchase vs. Allowance Paperwork (Small Units). Small dining facilities
| may use the Purchase vs Allowance paperwork procedures as opposed to the
| perpetual inventory if the majority of purchases are made frequently.
| This system is designed to reduce paperwork that is not needed at the
| small units. The primary difference is in the inventory control
| procedures. The Purchase vs. Allowance method does not require
| maintaining ledger cards, daily issues, and provision inventory control
| record. The premise of this method is to purchase food against the daily
| allowance. Purchases must reflect what is posted on the menu. In
| management terms, if purchases are less than the daily allowance there is
| a savings for the day and vise versa. Units using the purchases vs
| allowance system must follow all the requirements listed in sections 8-A
| through 8-D with the following exceptions:

- | 1. Purchases. Daily purchases will be totaled and the daily purchase
| total will be posted on Daily Cost Control Record, CG-3469 column (8).
| The word "Consumed" will be lined out and "Purchased" penned in.
- | 2. Ration Credits. Daily ration credit may be documented on the Daily
| Cost Control Record if all enlisted members are drawing RIK and there
| are only occasional sales of meals. The daily rations will be listed

in column (2) on CG-3471 and initialed by either the officer in charge or the executive petty officer. Cash sale differential will be calculated and posted in the remarks section.

3. Inventory. Inventories are kept to a minimum and will not exceed 7 days of requirements to support the menu. Units located in hurricanes areas are exempt from the 7 day rule during hurricane season. Prices for items on inventory will be the purchase price. Items should be marked with the purchase price for inventory purposes. A physical inventory report will be completed at the end of each month.
4. Open Galley. Open galley is authorized when there is only one SS assigned to a unit. Open galley allows the duty section to prepare quick, easy meals for themselves when the SS is absent. Duty section personnel will be charged for one supper meal for the open galley period, whether eaten or not.

CH-1

8-20

Enclosure (8-1) to COMDTINST M4061.3C

DAILY ISSUE PROCEDURES

1. Breakouts. The process of making issues to the galley starts with the menu. The approved menu is a direct order by the commanding officer to the food service officer on what to prepare. The day before, the Jack-of-the-Dust determines what to issue by the procedures outlined in the Food Service Practical Handbook. A rough breakout list is made on old yellow copies of CG-2581 or a green hard-bound log book. The Jack-of-the-Dust then breaks out each item and initials, next to the rough break out list entry that the item was issued. The following day after the food was prepared, the issues are adjusted for the items that were not used. All usable items in their original containers will be put back into inventory. After adjusting the breakout list to reflect the actual usage, the items are posted to the ledger cards and documented on CG-2581.
2. Posting. Posting procedures cover adjusting the ledger cards for the

issues, documenting the cost of the issues on form CG-2581, and posting the totals on inventory and cost control records forms CG-3469 and CG-3471.

A. Ledger Card Entries. The following are required entries for posting issues:

1. Date. Enter the date that the items were used.
2. Expenditure/CGDF. Enter the quantity issued.
3. Balance. Enter the difference of the prior balance less the amount issued. This total must be the same actual amount that is in the storage spaces.

[IMAGE]

PROVISION LEDGER

B. Issue/Sales Slip (CG-2581). The Issue/Sales Slip (CG-2581) is a multipurpose, multipart, numbered form with a white original page and three yellow pages. One of its uses is to document issues of subsistence items to the CGDF. Required entries are detailed below:

1. Unit name. Self explanatory.

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CH-1

Enclosure (8-1) to COMDTINST M4061.3C

- 2-B. 2. Date. Date that the items were used. This must correspond with the date on the menu.
3. Issued. (CGDF).
 4. Type of Documentation. Mark the "Issue of Stores" block.
 5. Remarks. Indicate the number of pages, if more than one page, i.e., page 1 of 2 for page 1, page 2 of 2 for page 2, etc.
 6. Accounting Data. Leave blank.

[IMAGE]
ISSUE/SALES SLIP

7. Item. Used to number the entries made, "1, 2, 3."
8. Description. Enter the name and specific description of the subsistence item used on the ledger card.
9. Check Column. Checked by the food service officer to indicate that the item was verified and was correctly posted to ledger cards.
10. Quantity. The quantity of the item described is posted in this column.
11. Unit. Enter the unit of issue for the items described, i.e., lb, oz, bx, bt, ea, etc.
12. Unit Price. Enter the current unit price of the subsistence items described.
13. Extension. Product of the unit price times the quantity.

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Enclosure (8-1) to COMDTINST M4061.3C

[IMAGE]

14. Issued. Initialed by the Jack-of-the-Dust.
15. Verified. Initialed by the food service officer verifying the correctness of the indicated entries.
16. Posted. The person posting the entries initials this block.
17. Received by. The signature of the Watch Captain or Duty Cook.

[IMAGE]

C. Provision Inventory Control Record, CG-3469. Entries to form CG-3469 may be made in pencil. The following are required entries:

1. Date. Enter just the day of the issues. The month and year are indicated in the heading.
2. Explanation. Enter CGDF.

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CH-1

Enclosure (8-1) to COMDTINST M4061.3C

2-C. 3. Document Number. Enter the number from the bottom of the CG-2581.

4. Expenditures/Issues to Mess. Enter the grand total from the CG-2581.
5. Balance. Enter the difference of the prior balance less the amount issued. This is the total cash value of the inventory.

[IMAGE]

PROVISION INVENTORY CONTROL RECORD

D. Daily Cost Control Record, CG-3471. Entries to form CG-3471 may be made in pencil. The total of the issues will be posted in column (8), "Value of Stores Consumed" on the respective line in column (1), "Date."

[IMAGE]

DAILY RATION COST RECORD

CH-1

8-24

Enclosure (8-2) to COMDTINST M4061.3C

POSTING RECEIPT PROCEDURES

1. Posting receipts adjusts the amount on hand and the prices to reflect the average cost. The following steps should be followed in order.

- A. Double check extensions and totals. Never leave to chance that the figures on the invoice are correct. Any errors should be corrected immediately by contacting the vendor to either receive a corrected receipt or to adjust their records.
- B. Post totals of receipts and credit memos. Receipt totals will be posted by invoice number, receipt number, CG-2581 number or credit memo number on form CG-3469, Inventory Control Record and Blanket Purchase Call Sheets accordingly. The vendor/unit name will be posted in the explanation column on form CG-3469.

[IMAGE]

PROVISION INVENTORY CONTROL RECORD

[IMAGE]

BLANKET PURCHASE AGREEMENT

8-25

CH-1

Enclosure (8-2) to COMDTINST M4061.3C

- 1-C. Determine the price of each item. Make a copy of the receipt as a work sheet for determining the prices and amount to be posted. Calculate the total quantity received by multiplying the number of cases by the case pack. (3 cases x 6 cans per case = 18 cans) Next divide the case pack in the price per case. Round the price to the nearest cent. (\$12.95 a case/ 6 cans per case = \$2.15833 or \$2.16 @ can). Indicate the total quantity and the price on the receipt by the quantity/price (18/\$2.16).
- D. Post each item to ledger card. Do not group together items that have separate prices such as canned soups, frozen pies or dry cereal. Each item will have a ledger card and only one item belongs on a card. Indicate the date of the receipt and the quantity in the appropriate space on forms CG-4246 or NAVSUP 766. Add the quantity to the on hand balance and indicate the new total accordingly. Check for any price difference and do price averaging to determine the new item price. You do not have to price average if there is no change in prices or there is a zero balance. The new price will be marked to the right of the old price and the old price lined out. The procedure will be documented on the reverse of the

receiving document or on a sheet of paper attached to the receiving document Price averaging will be done by adding the on hand and received quantity and their extended value. The total of extensions is divided by the new hand on balance.

Beef, Top round

On-Hand	110 lbs @ \$1.89 = \$207.90
Received	200 lbs @ \$2.60 = \$520.00
Total On-Hand	310 lbs @ = \$727.90

*Avg Price \$727.90 divided by 310 = \$ 2.3481 = \$2.35

Price posted to CG-4246 or NAVSUP 768-1C. Average price is computed by dividing 132 into 108.00 and rounding to the next highest whole cent.

[IMAGE]

PROVISION LEDGER

CH-1

8-2

ENCLOSURE (8-3) to COMDTINST M4061.3C

SALE OF MEAL PROCEDURES

1. Cash Sale of Meals. There are four steps in making cash sale of meals.

- | A. Change Fund Advance. Each collection clerk will have a change making
- | fund for cash sale of meals. The food service officer will advance
- | the change fund from funds received from prior sales. The amount of
- | the advance will be the minimum amount needed to get started. The
- | clerk will sign the cash log to acknowledge receiving the funds. The
- | clerk is accountable for the change fund advance and for funds
- | collected.

Example of a Cash Log

FIGURE OMITTED

Example of a Cash Log

ENCLOSURE (8-3) to COMDTINST M4061.3C

- 1-B. Sales of Meals. The clerk will be positioned before the serving line. The clerk will screen patrons for eligibility and for collection of funds. The clerk will screen each patron for their identification card and travel status to determine their payment category. Each patron will sign in the meal log indicating their name, last four digits of their service number, unit assigned, and amount paid for the meal.

Example of meal sign in sheet:

[IMAGE]

Example of a meal sign in sheet

ENCLOSURE (8-3) to COMDTINST M4061.3C

- 1-C. Credit sale of meals. Credit sales are the easiest method of selling meals. Each patron will have an Individual Credit Account form (CG-3476) to track meal purchases. When the person buys a meal, the collection clerk will initial the appropriate box on the Individual Credit form for the meal purchased. At the end of the meal, these meals will be tallied in with cash meals for ration credit determination. At the end of the month, the food service officer will tally all the meals purchased and complete the two recapitulation sections on the bottom of the form. The bottom portion will be detached and given to the patron as a statement. When the patron pays the bill, the form will be annotated as paid and the cash amount received entered into the cash log.

Example of an Individual Credit Account (CG-3476):

[IMAGE]

Example of an Individual Credit Account (CG-3476)

ENCLOSURE (8-3) to COMDTINST M4061.3C

- 1-D. End of the meal reconcile. The clerk will certify that the cash on hand equals the sum of the change fund advance and funds collected. The reconcile will be documented on the meal log after the last entry. The reconcile is done by counting the number of meals sold by cash for each category and multiplying the number by the price for that category. The total each category and add to the total, the change fund advance. Next count the cash and compare to the cash value of meals sold to the cash on hand. If difference exist, then double check all calculations.

EXAMPLE

SUPPER

CATEGORY (1) 8 MEALS @ \$3.80 = \$30.40 (+)

CATEGORY (2) 8 MEALS @ \$2.35 = \$18.80 (+)

TOTAL \$49.20 (=)

CHANGE FUND ADVANCE \$25.00 (+)

TOTAL CASH ACCOUNTABLE \$74.20 (=)

CASH COUNT \$74.20

ENCLOSURE (8-4) to COMDTINST M4061.3C

SALE AND TRANSFER OF STORES PROCEDURES

1. Sale or Transfer of Stores. The process of selling or transferring stores starts with the written request to the unit commanding officer. The list should include the date required, description of the items size, units of issue, and brand names. The Jack-of-the-Dust will review the request to identify items not in stock or with substitution. Questions on appropriate substitution should be referred to the requisitioner. All items that are out of stock and without substitution will be marked Not in Stock ("NIS"). "NIS" will be indicated in the extension column of the CG-

2581 and in the supply action column in DD-1149's. The Jack-of-the-Dust will indicate the item issued by checking the "check" column on CG-2581 or the quantity and unit of issue on DD-1149 supply action columns. All documents will be priced and totaled at the time of the sale or transfer.

2. Posting. Posting procedures cover adjusting the ledger cards for the sale or transfer, documenting the cost of the transaction on form CG-2581 or DD-1149, and posting the totals of the transaction on Inventory Control Record form CG-3469.

A. Ledger Card Entries. The following entries are required for posting sales and transfers:

1. Date. Enter the date of the sale or transfer.
2. Sale/Transfer of Stores. Enter the quality in the "other" column on form CG-4246. On NAVSUP 766 form, write in "Sold" or "Transfer" in the explanation column.
3. Balance. Enter the difference of the prior balance less the amount sold or transferred.

[IMAGE]

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CH-1

ENCLOSURE (8-4) to COMDTINST M4061.3C

- 2-B. Issue/Sales Slip (CG-2581). The Issue/Sales Slip (CG-2581) is a multipurpose, multi-part, numbered form. It has a white original page and three yellow pages and uses attached carbon paper to make copies. All pages will be used in selling or transferring stores. This is the primary form for transfers and sales to Coast Guard and non DOD activities. Required entries are detailed below:

1. Unit name. Self explanatory.
2. Date. Date that the items were sold.

3. Issued or sold to. The name of the activity or unit receiving the stores.
4. Type of Documentation. Mark the "Sale of stores" block for sales and the "other" block for transfers.
5. Remarks. Indicate the number of pages, if more than one page, i.e., page 1 of 2 for page 1, page 2 of 2 for page 2, etc.
6. Accounting Data. Indicate any purchase order numbers if provided, otherwise leave blank.

[IMAGE]

Issue/Sales Slip

7. Item. Used to number the entries made, "1, 2, 3."
8. Description. Enter the name and specific description of the subsistence item used on the ledger card.
9. Check Column. Checked by the Jack-of-the-Dust to indicate that the items were sold or transferred.
10. Quantity. The quantity of the item sold described is posted in this column.
11. Unit. Enter the unit of issue for the items described, i.e., lb, oz, bx, bt, ea, etc.
12. Unit Price. Enter the current unit price of the subsistence items described.
13. Extension. Product of the unit price times the quantity.

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ENCLOSURE (8-4) to COMDTINST M4061.3C

Example of sale store entries:

[IMAGE]

2-B-14. Issued. Initialed by the Jack-of-the-Dust.

15. Verified. Initialed by the food service officer verifying the correctness of the entries, extensions and totals.

16. Posted. The person posting the entries initials this block.

17. Received by. The signature of the person receiving the items.

[IMAGE]

C. Shipping and Requisitioning sheet, DD-1149. These forms are to be filled out by the requisitioner. The DD-1149 must include the address to bill, the purchase order number, accounting data for that activity, the name of the unit, and a listing of the items.

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CH-1

ENCLOSURE (8-4) to COMDTINST M4061.3C

2-D. Provision Inventory Control Record, CG-3469. Entries to form CG-3469 may be made in pencil. The following are required entries:

1. Date. Enter the calendar day of the sale. The month and year are indicated in the heading.
2. Explanation. Enter the activity's name (Wardroom, Cabin Mess, Morale Committee, etc.).
3. Document Number. Enter the numbers from the bottom of the CG-2581 or the purchase order number from DD-1149. CG-2581 numbers can be ranged, showing the beginning number to ending number.
4. Sale of Stores. Enter the grand total from the CG-2581 or DD-1149 if a sale of store.
5. Other. Enter transfer of stores under this column.

6. Balance. Enter the difference of the prior balance less the amount sold or transferred. This is the total cash value of the inventory.

[IMAGE]

Provision Inventory Control Record

CH-1

8-34

ENCLOSURE (8-5) to COMDTINST M4061.3C

RATION CREDITS

1. General. The Ration Memorandum will be used for daily ration credits. The appropriate block will be marked indicating the type of memorandum. The following entries will be made for all types:
 - A. Unit name. Self explanatory.
 - B. OPFAC Number. This is the OPFAC for the unit that rations were provided. Tenant commands that are those units with different OPFAC and provided meals by another unit will provided a ration memo and only need to complete lines A-1 to A-3.
 - C. Date. Enter the date that the rations apply, either the previous day or weekend. When the rations remain the same such as a vessel underway, then mark the block "UFN." In case of weekends, indicate the inclusive dates in the period covered.
 - C. Class. Indicate the dining facilities category (Large, Medium, Small or Contracted).
 - D. Rate. Indicate the current authorized BDFA for that day.

Example of a top section of the CG-3123:

[IMAGE]

RATION MEMORANDUM

2. Completing the form is a two-step process. First, the food service

officer completes section B for lines A-4 to A-9 in section A and the SMS. The executive officer or the personnel officer determines the rations for lines A-1 to A-3 in section A and verifies the figures of the food service officer.

A. Section B. This section has a line for each of the following: a meal, a column for each line in section A and a column for Special Meal Supplement (SMS) determination. The food service officer will enter the total number of meals provided for each respective lines column. The totals for the meals will be entered to the left of the equal sign. The ration equivalent is determined by multiplying the

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CH-1

ENCLOSURE (8-5) to COMDTINST M4061.3C

2-A (cont'd) numbers of meals and the corresponding ration value. The ration equivalent will be entered to the right of the equal sign. The ration equivalents will be totaled and the total entered at the bottom of each column and in its respective line in section A. Partial rations are not rounded up or down. In addition, the food service officer will provide the cash value for the meals sold. This cash value will include both meals sold for cash and for credit. The ration value for the meal sold will be deducted from the cash value. The amount remaining is the cash differential and will be added to the daily ration value to give the dining facility additional operating funds.

1. Line A-4, Sale of Meals. The figures used will be supported from the meal sign sheets and/or individual credit account (CG-3476). The columns in section B will contain the totals for all the meals sold regardless of the category. The cash value in the "Remarks" section will include all meals by either cash or credit. For example if the following meals are sold:

Ration Value

	Category (1)	Category (2)	Category (3)	Column line A-4	
Breakfast	.20	0	3	0	3 @ .2 = .6

Lunch	.40	0	18	0	18 @ .4 = 7.2
Supper	.40	0	5	0	5 @ .4 = 2.0
				Ration	9.8
				BDFA x \$5.42	
					53.12

Cash Value

	Category (2)
Breakfast	3 @ 1.20 = 3.60
Lunch	18 @ 2.35 = 42.30
Supper	5 @ 2.35 = 11.75
	57.65
	Cash value 57.65
	Ration value (-) 53.12
	Cash differential (=) 4.53

Example of section B of CG-3123:

[IMAGE]

VALUE OF RATIONS AND MEALS SOLD CALCULATIONS

CH-1 8-36

ENCLOSURE (8-5) to COMDTINST M4061.3C

Example of the "Remarks" section of CG-3123:

[IMAGE]

2-A-2. Line A-5, Coast Guard Reserves (IDT). Line 5 is for drilling Coast Guard reservists that are not drawing full pay and allowances or RIK. These reservists are normally entitled to lunch only unless their drills have them working other hours than daylight hours. The meal sign in sheet or the Reserve unit's drill orders will support the number in line 5 and it's column in section B.

3. Line A-6, Flight Rations. Line 6 is for flight meals. The figures will be supported with form CG-4218, Flight Meal

Request.

4. Line A-7, Coast Guard Auxiliarist. Meals provide to auxiliarists will be support by their orders. This line's total will be supported by either individual Credit Accounts CG-3476 for more than one meal or a copy of Coast Guard Auxiliarists' orders.
5. Line A-8, Destitute Persons. The totals for this line will be supported by a Individual Credit Account, form CG-3476. A separate form will be maintained for each person.
6. Line A-9, Reimbursable Issues. This total will be supported with a copy of the request letter or authorizing memo from the commanding officer.
7. SMS, Special Meal Supplement. Special meals other than flight meals will be documented on the back of the CG-3123 by the food service officer. The listing of the meals on the back will show the type of meal (i.e., Breakfast, Lunch, Supper, etc.), the number of meals provided and who requested the meals. Flight meals will be documented on form CG-4218, Request for Flight Meal. The number of special meals and flight meals will be combined to determine special meal supplements. The number of special supplement meals will be totaled and multiplied by the current special meal supplement rate. This amount along with any cash differential will be listed in column (12) of form CG-3476 and added to the ration value for column (7).

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ENCLOSURE (8-5) to COMDTINST M4061.3C

- 2-B Lines 1 to 3 of Section A for rations-in-kind are determined by adding in all personal reporting in and subtracting personnel departed from the previous day's total for each line. A RIK credit may be claimed for each person entitled providing at least one meal was served for day when they either reported or departed for PCS orders, leave, compensatory absence, unauthorized absence, or hospitalized.

Example of a completed daily ration memorandum:

[IMAGE]

RATION MEMORANDUM

CH-1

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ENCLOSURE (8-6) to COMDTINST M4061.3C

PROVISION INVENTORY REPORT

1. Provision Inventory Report CG-4261. The two methods of completing the Provision Inventory Report, Physical or Book, are documented in the same way. A physical inventory involves counting each item and recording the count on form CG-4261 with the prices from the ledger cards. The book inventory involves recording the items' balance and price from the ledger cards to the CG-4261.

A. Physical Inventory. Physical inventories use the area method of counting. Area inventory is the physical counting of all material stored within a specific area (Dry stores, Chill Box, and Freezer). Items will be counted only once before reconciliation with the stock records. A second count may be made when the ledger cards and the initial count are not in agreement.

1. Counting Procedures. Starting in one location and sweeping the area to be inventoried, count every item and record the count on a sheet of paper. Each item will be noted by its name, size, and unit of issue. Case lots will be count by their units of issue. All items in their original unopened container will be counted. Each case shall be checked to ensure that it is a full case. Items that are not located together will be counted in the same listing on the tabulated paper. The item's grand total will be circled when the inventory is completed.

2. Reconciliation with Ledger Cards. Each item will be compared with the ledger card. If there is no difference between the physical count and the ledger card, enter the date, "PINV", and the quantity found in red ink on the ledger card. If there is a

quantity difference between the physical count of an item and the stock card balance, action shall be taken as follows:

- a. Recount the items that are different than the ledger card.
- b. Review any unposted receipt and expenditure documents that may have been stored or removed during the inventory.
- c. Review ledger card entries for possible errors such as:
 - (1) Inaccurate mathematical computations.
 - (2) Duplicate or incomplete entries.
 - (3) Quantities erroneously transcribed from delivery documents.

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ENCLOSURE (8-6) to COMDTINST M4061.3C

- 1-A-2.c. (4) Incorrect on-hand balances brought forward from a former ledger card.
- d. If the action in subparagraphs (1) and (2) above resolves the differences, correct the stock ledger card as necessary and make the appropriate entry on the ledger card as described above.
- e. If the action in subparagraphs (1) and (2) above fails to resolve the difference, determine whether the difference is major or minor. A major difference is \$300.00 and more in value. A minor difference is \$299.99 and less in value.
- f. For gains and losses that qualify as "minor differences", post the quantity increase/decrease to the ledger cards and bring the balance into agreement with the physical inventory count. Prepare an Adjustment Form (CG-3114) to document the

increase/decrease on the Provision Inventory Control Record.

- g. For major differences, prepare a Report of Survey on differences that resolve in a loss. Gains will be posted to the cards to adjust the balance and documented on Adjustment Form (CG-3114).

B. Book Inventory. Inventory taken from the ledger card is a book inventory. Book inventories will not normally require completing adjustment forms or surveys to correct the ledger cards. The premise for this type of inventory is that the cards reflect the actual inventory. Book inventory requires less time to prepare. The Provision Inventory Report will reflect the on-hand balance of the cards and their respective weighted average price. All losses can be documented in one Report of Survey.

C. Recording Procedures. The inventory will be documented on form CG-4261, Provision Inventory Report, or a computerized spread sheet. Formats of computer spreadsheets should be identical to the CG-4261 by showing item, unit of issue quantity, unit price, and value. Care should be taken to prevent transpositions and recording errors. The form will be either typed or done in ink.

- 1. Heading. The OPFAC number and date of the inventory will be entered at top of each page. On the first page, enter the unit's name and type of inventory. If using a computerized spreadsheet, the heading and date of report should be included at the top of each page.

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ENCLOSURE (8-6) to COMDTINST M4061.3C

- 1-C-2. Items. Form CG-4261 has a generic listing of food items and their standard units of issue. The foods are grouped into categories (meats, poultry, fish; dairy and eggs; fruit and vegetables; etc.). Find the listing that most closely describes the item and record the average price and the quantity from the work sheet or

the ledger cards. If more detail is needed to identify an item, write it to the right of the item. The description should closely match the ledger card entries. Non-standard units of issue will be indicated in column labeled "OU". If an item does not match a listed entry, you may write in the item in a blank entry at the end of the appropriate category. Once all the blank areas are filled, you may write over other listings. Be sure that the entry is legible. Each item entry must include the description, unit of issue, and unit price. Errors will be lined out and initiated. Errors will not be erased or "whited" out.

3. Extensions and Totals. Each item's quantity will be multiplied by the price. The extension will be entered in the value column for that item. Extend all items before totaling the columns. Each column will be totaled and double checked by reading off each entry to another person or by running a second total that matches. The grand total of all the columns is entered on last page.

D. Certification. A certified Provision Inventory Report will be submitted to the commanding officer for approval. The following are the required certifications:

1. Block A will signed by
 - a. The food service officer to certify that the physical inventory is true and correct.
 - b. The out going food service officer to acknowledge the inventory.
 - c. Personnel assigned to verify the inventory.
2. Block B will be signed by the food service officer to certify a book inventory.
3. Block D will be signed by the incoming food service officer to acknowledge receipt of the inventory.
4. Block E will be signed by personnel witnessing and/or verifying the correctness of an inventory in the absence of the food service

officer.

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ENCLOSURE (8-6) to COMDTINST M4061.3C

1-D-5. Block F will be signed by the unit's commanding officer when approving the inventory.

6. Relieving food service officer will certify and accept the inventory by signing block Block D.

Example of signature block for a relief report:

[IMAGE]

CERTIFICATION INSTRUCTIONS

Example of a signature block for an end of month report:

[IMAGE]

CERTIFICATION INSTRUCTIONS

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Enclosure (8-7) to COMDTINST M4061.3C

Preparation of the Coast Guard Dining Facility Operating Statement (CGDFOS)
(Report number: RCN-4061-1, form CG-2576)

1. Preparation. All the paperwork that is completed during the month supports the completing the operating statement. If the paperwork is properly completed, the statement's preparation is simpler. Before preparing the operating statement, supporting forms and reports must be completed. The following forms and reports should be completed before filling out the operating statement.

A. Issues. Post all issues for the last day. Items for the next day (first day of the next month) will be charged out against the following month.

- B. Sale of stores. Complete posting any pending credit sales of stores transactions. Post all sales prior to completing the Provision Inventory Report.
- C. Provision Inventory Control Record (CG-3469). All columns should be totaled and the ending balance verified.
- D. Daily Coast Control Record (CG-3471). All columns should be totaled and the ending balance verified.
- E. Summary Ration Memorandum (CG-3123). Complete the month's summary ration count and have it verified by the executive officer. Only the executive officer can verify the Summary Ration Count.
- F. Report of Inventory (CG-3469). Complete the Provision Inventory Report after all inventory transactions for the month have been concluded. See enclosure (8-6) on completing the inventory report. The inventory's total should be compared to the ending balance of Provision Inventory Control Record (CG-3469). Place the total in line 8 of the operating statement.
- G. Purchases. Total all purchases by purchase order number. Attach an adding machine tape of the total to the upper left hand corner for easy reference of the total. Purchases will be listed in block "G" on the back of the CG-2576.
- H. Sale of Meals. Complete a summary CG-2581, Issue/Sale Slip for each meal rate category (CAT I, CAT II CAT III). Each CG-2581 will show number of each meal sold and the price. If only a few people purchased meals, then a summary listing for each person will be made on a CG-2581. The listing will show the category or person, the CG-2581 number and the total for that slip. Any money order or cashier check fees will be listed separately and their totals deducted from the overall total. A listing of the sale forms will be made in block "F" on the front of the CG-2576.

Enclosure (8-7) to COMDTINST M4061.3C

2. Preparation of CG-2576. Use a working copy when first preparing the statement. This will help in preparing the final copy. The procedure listed below will assist in completing the form.

A. Fill out the top section of the statement.

1. The unit's name, Self explanatory.
2. Operating Facility (OPFAC) number. This is a two part number. The first part is a 2 digit district modifier. The second number is a 5 digit number that identifies your unit.
3. Class of CGDF. There are three classes of dining facilities (Large, Medium, and Small). Check the appropriate report type (Regular, Relief, and Memorandum). Also indicate in this block if you are claiming the ALL SEPRATS supplement.
4. Period covered. Monthly reports always cover the period from the first to last day of the month and include those transactions occurring within the period. A relief or memorandum report covers from the first of the month to the date of relief or memorandum. Relief or memorandum reports will have no effect on the computation of the required monthly report (i.e., the beginning inventory of a required report will always be the ending inventory of the previous month's report).

Example:

[IMAGE]

COAST GUARD DINING FACILITY OPERATING STATEMENT

B. Transcribe Numbers from Last Report. Certain lines from the last month's report are transcribed to different lines in this report. Use the audited copy that was returned from the accounting office. Transcribe the following numbers:

From last month's To this month's

Line 8.....Line 1
Line 26.....Line 25
Line 39.....Line 28
Line 35.....Line 31
Line 36.....Line 32

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Enclosure (8-7) to COMDTINST M4061.3C

2-C. Block "G" Purchases. Block "G" on the back of the CG-2576 is where you list all purchases you made during the accounting period. Group and subtotal purchases by Government, Navy, commercial sources and adjustments to purchases reported earlier. Indicate amounts by invoice, requisition or order number. Report the net amount of bills on which discounts were taken. Carry the total amount of all purchases to line 3 in block "A" on the front of the form.

- 1 Commercial purchases includes term Contracts, Coast Guard NAFA activities and any open market purchases (Blanket or one time). These purchases use forms SF-347 or SF-44.
- 2 Government purchase are from the Air Force, Army, Navy or Defense Personnel Support Center (DPSC). Items purchased from the Government will have Federal Stock Numbers assigned. These purchases use forms DD-1149 or DD-1348. Subtotal purchases by each agency.
- 3 Adjustments are made at the bottom of the block. Adjustments for credit memos and errors from previous reports are listed at the bottom of block "G". Negative numbers are indicated by parenthesis. Corrections made by the accounting office on audited reports need not be used again if used to adjust another report.

[IMAGE]

REVERSE OF CG-2574 (REV. 10-84)

Enclosure (8-7) to COMDTINST M4061.3C

2-D. Block "E" Sale of Subsistence Items. Block "E" is where the sales of stores are listed. List the activity's or organization's name, the CG-2581 number or purchase order number, and the amount. Subtotal any sales to other Government agencies that the accounting office must bill. The grand total goes at the bottom of the block and in lines 6 and 29. The subtotal for billing goes in line 37.

[IMAGE]

E. SALE OF SUBSISTENCE ITEMS

E. Block "F" Sale of meals. Show sales by their category and indicate inclusive serial numbers of CG-2581's and CG-3476's and total amount for each category. Enter name of each activity or Government to be billed for reimbursable issues with invoice number and amount applicable to each. When a money order or a cashier's check was purchased to transmit funds, show the serial number of the money order or check and deduct its fee by a reverse (minus) entry (i.e., MO #6666...(1.00)). Carry the net total to line 11 and line 30. The block's total will be entered in lines 11 and 30.

[IMAGE]

F. SALE OF RATIONS AND MEALS

F. Block "H" Receipts from other Coast Guard Units. If you received transfer of stores from another Coast Guard unit, you should show unit from which subsistence items were received, invoice number and amount. Carry total received to line 2 in block A. Receiving CGDF's will be furnished with two priced copies of CG-2581. The receiving CGDF must retain one copy for the CGDF files and submit the other copy with the CG-2576. All adjustments covering invoices such as shortages, shipping losses and math errors will be made by the issuing CGDF.

[IMAGE]

H. RECEIPTS FROM OTHER CGDFS

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Enclosure (8-7) to COMDTINST M4061.3C

2-G. Block "I" Transfer to other Coast Guard Units. If you transferred stores to other Coast Guard units, you should list the name of the units, the CG-2581 numbers and the amount of the transfer. All adjustments covering invoices such as shortages, shipping losses, and math errors must be made by the issuing CGDF. Total all transfers and post the total at the bottom of the block and in line 7 in block A.

[IMAGE]

I. TRANSFERS TO OTHER CGDFS

H. Block "J" Approved Surveys. List in block "J" all approved surveys. The total of the surveys will posted at the bottom of the block and the line 5 in block "A".

[IMAGE]

J. APPROVED SURVEYS

I. Block A, Operating Statement. Block "A" accounts for the food that was received and expended during the month. This block also determines the food you are charged for against your allowance.

Line 1. Bring forward the ending inventory from line 8 of the previous month's report.

Line 2. Receipts of subsistence items from other CGDF's from Block H.

Line 3. Purchases from Block G.

Line 4. Total of lines 1 through 3.

Line 5. Approved surveys from Block J.

Line 6. Sale of subsistence items from Block E.

Line 7. Transfers of subsistence items to other CGDF's from Block I.

Line 8. Enter total inventory total for the end of the period.

This figure is taken from the Provision Inventory Report, form CG-4261.

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Enclosure (8-7) to COMDTINST M4061.3C

2-I Line 9. Enter total of lines 5 through 8.

Line 10. Subtract line 9 from line 4 to obtain the value of stores consumed. This figure will be repeated on line 23.

Line 11. Sale of rations and meals from Block F.

Line 12. Subtract line 11 from line 10 for charges to appropriated funds.

Line 13. Divide the value of subsistence items consumed (line 10) by the total number of rations claimed (line 21) to find the average cost per ration for the period. Carry four decimal places. Example: \$3.6344.

Line 14. Compute the ratio of issues to inventory by the formula provided. Carry the result two decimal places (i.e., 85.96 percent). Except for vessels on extended cruises or isolated stations operating under special resupply systems, the ratio must not be less than 50 percent.

[IMAGE]

A. OPERATING STATEMENT

J. Block B, Surplus Account. Block "B" determines the total allowance for the month and the financial status of the dining facility.

Above Enter the total of SMS by SMS value.
Line 15.

Lines 15 to 17 Enter the total number of rations and BDFA claimed for the period as recorded on the Summary Ration Memorandum, form CG-3123. Each line will include all rations claimed for

each BDFA except for sale of meals rations. The sale of meal rations will entered on lines 18 to 20 respective to the BDFA. Therefore, lines 15 to 17 on form CG-2576 will total lines A-1 to A-9 less line A-4, respective to the columns and the BDFA claimed on the Summary Ration Memorandum.

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Enclosure (8-7) to COMDTINST M4061.3C

2-J Lines 18 Enter the total number of rations for meal sold as recorded to 20 on lines A-4 of the CG-3123, times the BDFA. Use one line for each BDFA.

Line 21. The number of rations reported on lines 15 through 20 are added to obtain the total number of rations for the period. Do not include SMS.

Line 22. The total ration allowance is obtained by adding the money value extensions of SMS, lines 15 through 20, and any cash differential claimed.

Line 23. Repeat line 10.

Line 24. If line 22 is larger than line 23, a savings has resulted. Delete "loss" and enter the amount of the unused allowance for the period. If line 23 is larger than line 22, a loss has resulted. Delete "unused allowance" and show the loss as a minus entry by enclosing the amount in parentheses (i.e., (\$45.15)).

Line 25. Enter the lesser amount of line 26 or 27 of previous month's report and delete "Deficit" unless a deficit existed at the end of the previous period. If a deficit did exist, bring forward the amount from line 26 of the prior report, enclosing it in parentheses and delete "Unused Allowance."

Line 26. Enter the sum of lines 24 and 25. If a deficit exists at

the end of the period, delete "Accumulated Unused Allowance." Enclose deficit figures in parentheses. If a deficit does not exist delete "deficit."

Line 27. The maximum saving which may be accumulated is determined by multiplying the total ration allowance (line 22) by 10 percent.

[IMAGE]

B. SURPLUS ACCOUNT

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Enclosure (8-7) to COMDTINST M4061.3C

2-K. Block D, Summary of Accounts Receivable.

Line 28. The total of accounts receivable at the beginning of the period is brought forward from line 39 of the last month's report.

Line 29. Enter the amount of subsistence items sold during the period. Entry made must agree with "Total" Block E and with line 6. However, if there is a cash sale of subsistence items and no transmittal for sale of meals, the cost of the money order for transmittal of funds will be deducted in this line.

Line 30. Enter value of rations and meals sold. Entry made must agree with "Total" block F and with line 11.

Line 31. Cash-on-hand at the beginning of the reporting period is brought forward from line 35 of last month's report.

Line 32. Cash-in-transit to the collection clerk at the beginning of the period is brought forward from line 36 of last month's report.

Line 33. Enter the total of lines 28 through 32.

Line 34. Enter the total amount for which an official Collection Receipt(s) (CG-2688) has been received during the reporting period. Show the serial number of each CG-2688 in the space provided. Collection receipts must be filed in the month in which reported as received, without regard to the month in which the funds were collected or transmitted.

Line 35. Enter the actual amount of cash-on-hand at the end of the reporting period.

Line 36. Enter the actual amount of funds transmitted to the collection clerk for which the CG-2688 has not been received.

Line 37. Enter the amount to be billed on SF-1080 or SF-1081 for reimbursable issue by the accounting office. Attach received invoices, in duplicate, to support such billings. Enter the name of the accounting office in the space provided in abbreviated form (i.e., CCGD15).

Line 38. Enter the total of lines 34 through 37.

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Enclosure (8-7) to COMDTINST M4061.3C

2-K Line 39. Subtract line 38 from line 33 and enter the difference. The amount on line 39 establishes the total accounts receivable to be collected. Give the reason for the amount not collected in the "REMARKS" block.

[IMAGE]

D. SUMMARY OF ACCOUNTS RECEIVABLE

FOOTNOTES:

1. If funds are hand carried, the receipt is actually received at that time. However, if funds are sent by mail there may be delays, during which the only documentation is the letter of transmittal.

2. The Collection Receipt Number indicates a "control" type document which must be accounted for by both the CGDF and the collection clerk.

L. Block C, Remarks. Explain lines 15-20 if there are different BDFA's, SMS, OPSUP's and additional allowances. Explain line 39, show debtor, amount owed and month, adjustments made on the current report for credits or charges to prior reports, etc. If additional space is needed, continue on reverse or attach a separate sheet.

[IMAGE]

C REMARKS (Cont on reverse)

M. Signature Spaces. Names of the food service officer and the commanding officer and the date signed will be entered here.

[IMAGE]

CERTIFIED TRUE AND CORRECT/EXAMINED AND APPROVED

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Enclosure (8-7) to COMDTINST M4061.3C

2-N. Completing the statement. After the commanding officer has approved the statement and signed it, put the package together for submission to the required offices. Supporting documents are required to be submitted with the CG-2576. Supporting documents received after the submission of the CG-2576 are to be forwarded under letter of transmittal referencing the applicable CG-2576.

(1) Arrangement. CG-2576 and supporting documents for submission to the Finance Center must be arranged according to the diagram below.

(2) Packing. CG-2576 and supporting documents are packed unfolded and flat. When practical, each report (with its supporting documents securely attached) is forwarded in one package or envelope. If it is necessary to use several packages, each is assigned a specific number and marked to indicate its contents, the number of packages

shipped, and the number of each specific package.

1. CG-2576
2. CG-3123 Summary Ration Menorandum
3. Supporting documents
DD-1149 (reimburse rations and sale of stores)
CG-2581 Transfer of stores
CG-2581 Sale of stores
4. CG-2581 Sale of Meal Summary

[IMAGE]

PROCESS FOR ARRANGEMENT AND PACKING

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Enclosure (8-7) to COMDTINST M4061.3C

COAST GUARD DINING FACILITY OPERATING STATEMENT
(CGDFOS)(CG-2576)

(Front)

[IMAGE]

COAST GUARD DINING FACILITY OPERATING STATEMENT

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CH-1

Enclosure (8-7) to COMDTINST M4061.3C

COAST GUARD DINING FACILITY OPERATING STATEMENT
(CGDFOS)(CG-2576)

(Back)

[IMAGE]

COAST GUARD DINING FACILITY OPERATING STATEMENT

ENCLOSURE (8-8) to COMDTINST M4061.3C

CHANGE FUND AUDIT

1. The unit change fund audit will count the cash and checks on hand, and balance the account with transmittals, collection receipts and accounts receivable. The following items will be completed:
 - A. Cash Count. The cash count may be documented on form CG-4971, Custodian's Count of Cash on Hand or letter format. Cash count will include all cash on hand, checks, cashier checks, and money orders as cash. The total for the cash count will be used for line 35 of the Coast Guard Operating Statement, form CG-2576.
 - B. Transmittals and collection receipts. Total all transmittals and collection receipts, form CG-2688, since the last report. The total for collection receipts should be deducted from the transmittal totals to verify the amount of cash in transit. Any transmittal that exceeds 1 month will be listed as a discrepancy and verified with the respective collection clerk. The total for cash in transit will be entered on line 36 of the Coast Guard Operating Statement, form CG-2576.
 - C. A review of all unpaid bills for credit sales of meals and stores that outstanding from the previous month will be made and listed as part of the report. Line 39 of the Coast Guard Operating Statement, form CG-2576, will equal any outstanding amount plus any current sales.

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CHAPTER 9. PRIVATE MESSES AFLOAT (PMS's)

A. Establishment.

1. Purpose. PMA's are authorized for afloat units. Private Messes ashore are not authorized. PMA's are established to provide adequate dining facilities to enhance the morale and well-being of officers afloat.
2. Requirements. Where facilities are provided, officers assigned afloat must be subsisted separately from the Coast Guard Dining Facility (CGDF).
3. Scope of Operation. A PMA is established, organized, operated, and

controlled as an independent entity separate from CGDF's, and must not be operated for the financial benefit or profit of any person or group. The commanding officer (CO) is tasked with issuing the rules, requirements, and standards for the operation of the PMA. These requirements must be within the framework outlined in this chapter and United States Coast Guard Regulations (COMDTINST M5000.3(series)).

4. Types of PMAs. The following are the types of PMA's:
 - a. CO's Dining Facility (CODF) Afloat. If independent facilities exist, ships CO's may form their own PMA. However, if there are insufficient food service personnel, or if requirements are such that a CODF is not warranted, the CO may disestablish the CODF as a separate entity and incorporate it into the wardroom dining facility (WDF) afloat.
 - b. Wardroom Dining Facility (WDF) Afloat. All officers aboard ships where minimum facilities include separate dining and separate food preparation and storage spaces, who are not members of a CODF, must be members of the WDF afloat. Subsistence Specialist (SS) personnel allowances are authorized for vessels (WHEC and WAGB) to permit assignment of SS to the PMA. Shortages of assigned SS personnel may, however, occur from time to time. These shortages require the attention of CGDF and WDF management personnel for their resolution.
5. Duties and Responsibilities of SS Personnel Assigned to PMA.
 - a. SS personnel are required to perform food preparation and ensure cleanliness of food preparation areas in the PMA.
 - b. SS personnel are responsible for the supervision of assigned mess attendants in performing their duties in food preparation, food service and maintaining dining areas of the PMA.

9-A-5. c. Nonrated personnel are normally assigned duties involving sweeping, dusting, sink cleaning, and painting of officers' living spaces, as well as cleaning and maintenance of passageways and heads in officers' country. SS personnel must not be assigned duties involving the care, maintenance, or orderliness of officers' spaces other than food service spaces unless the shortage of nonrated personnel requires that personnel of all ratings be assigned as departmental cleaners.

6. Full Pantry PMA. A full pantry PMA involves the purchase of unprepared subsistence items either from commercial sources or from the CGDF for preparation and consumption by the PMA. The cost is shared by the members of the PMA. Ration allowances for SS personnel assigned to the PMA are commuted as stated in section 9-B of this chapter. Prepared meals may be procured from the CGDF as outlined in the following optional procedures.

7. Optional Procedures. When, in the opinion of the CO, the full pantry concept is uneconomical or impractical as a result of a shortage of assigned SS personnel or facility limitations, the CO must request either the restricted pantry or partial pantry PMA option.

a. Authority. Area and district commanders may authorize upon written request of the CO, the authority to operate one of the optional procedures listed below. Authorization for the implementation of an optional procedure must be in writing and filed in the permanent PMA files. Once an optional procedure has been authorized, it must be maintained for no less than 30 days.

(1) Restricted Pantry. The restricted pantry option provides for the purchase of prepared meals from the CGDF at all times. Meal charges are in chapter 7 of this manual. Members of the PMA must purchase a minimum of one lunch or supper for each complete day the vessel is underway, except on the day of arrival or departure. Guests of the PMA must purchase meals at the applicable rate as outlined in the established Meal Rate Table. The purchase of unprepared subsistence items normally

associated with a coffee mess or snack items is permitted.

- (2) Partial Pantry. The partial pantry option is for vessels that, although operating a full pantry while away from home port, would otherwise qualify for a restricted pantry during home port periods. This option provides

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9-A-7. a. (2) (cont'd) for the purchase of subsistence items for meal preparation while away from home port, but permits the purchase of prepared meals from the CGDF while in home port. When operating under the partial pantry, charges for meals from the CGDF are established in the Table of Meal Rates. The purchase of unprepared subsistence items from the CGDF when operating as a restricted pantry, normally associated with a coffee mess or snack items is permitted.

b. Vacant

8. Financing. Subsistence items must not be provided to officers at the expense of the U.S. Government. The CO must ensure the purchase of any subsistence items, prepared or unprepared, is properly charged to the PMA.

9. Procurement of Subsistence Items or Meals by PMA. The CO may authorize the sale of prepared meals or subsistence items from the CGDF to the PMA.

- a. Sale of subsistence items or meals may be for cash or credit, payable by the mess treasurer within 5 work days from the end of the accounting period (generally end of the month) or upon return to home port, whichever is later. Subsistence items must not be purchased by PMA members for private use or personal gain. Only the PMA treasurer may authorize the purchase of subsistence items for PMA use from the CGDF or

commercial sources. See figures 9-1 through 9-4 of this chapter.

- b. The CGDF may procure special subsistence items for the PMA on a space-available basis for immediate sale to the PMA.
- c. Prepared meals may be purchased for PMA members by the mess treasurer only while operating as a partial pantry in home port or as a restricted pantry. No sale of prepared meals are permitted in full pantry operations except when the feeding operations are temporarily suspended during yard periods, equipment breakdown periods, repair periods, or for special events (picnics, etc.).
- d. When the purchase of prepared meals is authorized, the mess treasurer may also purchase subsistence items in addition to purchased meals. Subsistence items procured may include baked goods, desserts, ice cream, condiments, sugar, coffee, and other subsistence items that do not directly form part of the purchased meal. The procurement of a prepared meal, a series of prepared meals, or a meal purchased on a required basis to reimburse appropriated funds does not entitle members to snacks, midnight rations (MIDRATS), or foods with similar terminology. The PMA, regardless of the operation employed, must document the procurement of subsistence items. An itemized Issue/Sales Slip (CG-2581) (figure 9-5) or received documents from commercial sources satisfy this documentation.

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9-B. Commutation of Rations-in-Kind (RIK) Allowances.

- 1. Authority. A PMA using the full pantry or the partial pantry option while underway, will be reimbursed for meals provided to Coast Guard cadets embarked on summer cruises and for meals that are not provided by the CGDF to SS personnel including non-rated personnel assigned to the PMA.
- 2. Value of Commuted Rations. Rations commuted from the CGDF to the PMA will be paid at the rate of the CGDF's Basic Daily Food

Allowance (BDFA) for the date the meals were provided.

3. **Commuting Rations.** The commutation of rations for assigned RIK personnel will be completed at the end of the month and must be authorized by the CO. Meals provided to personnel assigned to PMA during the month by the CGDF will be documented on an Individual Credit Account (CG-3476) by using the same procedures for credit sale of meals outlined in chapter 8 of this manual. Breakfast, lunch and supper are the only meals that can be claimed by either the CGDF or the PMA. Rations or partial rations not credited to the PMA due to the unavailability of meals, must be claimed by the CGDF in the normal manner. Meals will be converted to rations and will not be rounded to whole rations. The non-rounding may result in a decimal equivalent for the commuted rations and for the regular issues on the summary ration memorandum and on lines 15 to 17 of the operating statement. The meals provided by CGDF will be claimed on the last day of the month.
4. **Documentation.** The payment of rations commuted to the PMA is substantiated by a separate Ration Memorandum (CG-3123) drawn in favor of the PMA. The CG-3123 is prepared in quadruplicate. The original and one copy are sent to the supporting accounting office. One copy is retained in the unit's CGDF files; the final copy is maintained in the PMA files. Figure 9-6 of this chapter is a CG-3123. Block entries and line item requirements are explained below:
 - a. **Heading Blocks.**
 - (1) **Name and Number.** Insert unit name and operating facility (OPFAC) number.
 - (2) **Type of Memorandum.** Check the entitled "Authorization for Commutation of Rations PMA" block. The payee and name of the PMA are designated in section C, block 6.
 - (3) **Date.** Entry showing date of preparation is optional.
 - (4) **Class of CGDF's.** When rations are commuted on the basis of the CGDF's BDFA, insert the class of the CGDF.

- (5) Period Covered. Insert the date the period of ration entitlement began and the date it ended.

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- 9-B-4. a. (6) Rate(s). Insert rate(s) at which rations are to be commuted at top of column(s) in the "Number of Rations Allowed" block. Use a separate column for each BDFA rate. The inclusive dates each rate applies may be shown beside or beneath the monetary rate (e.g., 3.00/1-4). Explain any additional allowances such as vessel N. of 50 Latitude (LAT) N., etc. in the "Remarks" blocks.
- b. Section A. Rations provided to PMA by the CGDF will be entered as regular issues on line A-1. Rations will be listed under the BDFA when provided. This memorandum will serve as the documentation for the rations provided by the CGDF and the rations will not be included on the summary ration memorandum.
- c. Section C. Section C will be used to document the rations to be commuted to the PMA.
- (1) Rations Allowed. Insert number of rations allowed for each category of personnel in applicable column(s). Each column corresponds with the columns in section A. Preprinted titles are provided in lines 1 and 2 for SS and ration-in-kind personnel (cadets and assigned non-rates).
- (2) Total(s). When more than one line was used in listing line items 1 or 2, enter the total of the line entries on line 3. If only one line was used in lines 1 or 2, line 3 may be left blank. Similarly, if only one rate column of columns (a) through (c) was used, no "total" entry is required in column (e) for lines 1 through 3.
- (3) Value of Rations. The value of the totaled number of

rations at each rate (No. rations x applicable monetary rate) is entered on line 4 in the applicable column.

- (4) Total Amount. The total amount to be commuted is entered in column (e) of line 5. The total consists of the sum of all monetary entries in the individual rate columns, line 4.
- (5) Payee. The payee (treasurer and name of PMA) for the commuted rations is designated in block 6. When applicable, include the unit's mailing address.
- (6) Accounting Data. Units having finance and supply officers will enter the appropriation, allotment operating guide, cost code, and object account in block 7. Units without finance and supply officers may leave block 7 blank.
- (7) Remarks. The "Remarks" block is used to explain any entitlement to special ration rates, etc.

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9-B-4. c. (8) Signature. CG-3123's authorizing commutation of rations to a PMA are signed by the CO or a designee. The name, grade and title of the attesting officer must be included in the "Signature" block.

d. Assignment Block. The "Assignment of Commuted Ration Payment" block must be left blank when payment of commuted rations is made to the treasurer in cash or by check.

5. Scheduling and Payment. CG-3123's authorizing payment of commuted rations to a PMA in cash or by check are submitted to the servicing ACO. The ACO must schedule the payment on a Voucher and Schedule of Payments (SF-1166), drawn in favor of the payee designated in block 8, Part B, of CG-3123.

C. Assignment of Ration Allowances from the CGDF.

1. Scope. This paragraph applies to units operating a PMA but lacking ready access to ACO's for immediate end-of-the-month settlement of their ration claims.
2. Assignment Procedure. When a PMA purchases subsistence items from a CGDF in an amount equal to or more than the value of the commuted rations due the PMA, the commuted ration payment may be assigned to the CGDF by the PMA. This assignment is effected by completing the block titled "Assignment of Commuted Ration Payment to CGDF" block on the applicable CG-3123 after it has been certified (signed) by the CO or designee. The certified CG-3123 bearing the executed "Assignment" endorsement and signature of the treasurer is then presented to the Food Service Officer (FSO).
3. Action by Food Service Officer (FSO). To offset the value of subsistence items sold on line 29 of the CGDF Operating Statement (CG-2576), the FSO will:
 - a. Credit the PMA account for the total amount on the CG-3123 and report it as a billing to be made to Supply Fund-1081 in the "Summary of Accounts Receivable" block, line 37 of CG-2576.
 - b. Submit the CG-3123 with the CG-2576 report.
4. Action by Accounting Office. The CG-3123 received with the CG-2576 will be scheduled on Supply Fund-1081 for settlement by a "no check" transaction, charging the operating expenses appropriation and crediting the Supply Fund.

D. Mess Statement (CG-4146).

1. Purpose. To establish net worth and summarize PMA operations on CG-4146, see enclosure (9-1) on preparation.
2. Vacant

9-E. Cash Allowance Messes (BAS) Organization. This type of mess is normally operated on small units where no SS personnel are assigned. Membership in the cash allowance mess includes all personnel assigned to the unit. The operating capital of the mess may be obtained by requiring each member to make an advance deposit of up to \$25.00. The amount of the deposit must be the same for all members and must remain in the mess until the member is detached from the unit at which time it will be refunded, less any indebtedness incurred, for the period subsisted. Members should pay their mess bills at the end of each month unless detached in the interim.

1. Responsibility for Administration. The CO/OINC or designee must be responsible for the administration of the cash allowance mess and is required to:

- a. Ensure the proper and prompt settlement of bills incurred by the mess.
- b. Ensure an adequate and balanced diet is provided.
- c. Prepare reports required by the authority which established the mess.
- d. Assign and rotate cook duties.
- e. Ensure the security and proper accountability for subsistence items.
- f. Ensure the sanitation of dining and galley spaces.
- g. Ensure a suitable menu (typed or handwritten, signed by the CO/OINC) is prepared weekly.
- h. Ensure complete accounting data (including delivery tickets, invoices, copies of receipts for deposit (shares) received, receipts on purchases and collections) are maintained. Use a separate folder for each month to retain these records.

2. Records to be Maintained.

- a. Cash Receipts. A receipt will be given for all money received for deposit (share), cash sale of meals, payment of credit accounts, etc. All cash receipts must be prepared in duplicate with the original filed to support the entries to the records and a copy be given to the member. CG-2581 may be used for the receipt documents.
- b. Deposit (Share) Account. The record of the deposit account must be kept in a bound book ruled to show the name of the member, amount of deposit, amount of refund when made, and the running balance of the account.

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9-E-3. Individual Credit Account (CG-3476). A credit account must be maintained for each member on CG-3476. Each credit account must show the number and cost of meals consumed during the month and the payments on account. At the end of the month, meals must be summarized on CG-3476, receipt when collection is made.

4. Cash Sales. The mess is authorized to sell meals for cash to officers, enlisted personnel and civilian employees visiting the unit on official business when no other dining facilities are available. Maintain a record on a CG-3476 showing the name of the guest, meal served, and cost. A receipt from the CG-3476 for payment must also be furnished to the guest. Meal prices must be sufficient to cover the cost of the raw food used in meal preparation.
5. Purchase Record. A copy of each purchase slip, cash register tape, or invoice covering supplies purchased for the mess must be retained by the CO/OINC in a suspense file during the current month. Receipts must be signed by the cook to acknowledge receipt of the supplies. Upon preparation of the Mess Statement at the end of the month, attach the receipts to the unit file copy of the report.
6. Reports. The CO/OINC must require the preparation of a mess statement at the end of each month on CG-4146 unless other forms are prescribed by the authority which established the mess. Prepare the

report in triplicate and have approved by the unit CO/OINC. File the original of the report, together with all supporting papers, at the unit for review by inspecting officers. One copy will be posted for the information of the members of the mess and one signed copy must be forwarded to the appropriate accounting office.

7. Duties of the Assigned Cook. The cook or alternate is responsible for:

- a. The procurement, inspection and receipt of all subsistence items.
- b. The preparation and serving of meals.
- c. The general cleanup and housekeeping duties associated with the galley and mess deck.
- d. The security of subsistence items.

8. Procurement of Subsistence Items. It is expected purchases will generally be made for cash and from the most economical sources. Credit purchases must be settled promptly upon presentation of an invoice or as provided in the agreement with the supplier. The most economical sources of supply are normally CGDF's and Department of Defense commissary stores.

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[IMAGE]

EXAMPLE OF PRIVATE MESS AFLOAT (PMA) BILLING FORMS

9-9

[IMAGE]

EXAMPLE OF PRIVATE MESS AFLOAT (PMA) CREDIT ACCOUNTS

9-10

FIGURE OMITTED

EXAMPLE OF PRIVATE MESS AFLOAT (PMA) LEDGER ENTRIES

9-11

[IMAGE]

INDIVIDUAL CREDIT ACCOUNT (CG-3476)

9-12

[IMAGE]

SALE OF SUBSISTENCE ITEMS, ISSUE/SALES SLIP (CG-2581) FOR PRIVATE MESS AFLOAT (PMA)

9-13

[IMAGE]

RATION MEMORANDUM (CG-3123)

9-14

Encl. (9-1) to COMDTINST M4061.3C

Preparation of Mess Statement (CG-4146).

LINE 1: Enter the actual cash-on-hand from line 32 last period.

LINE 2: Mess bills collected (this period). Enter information in "Remarks" block or attach a separate sheet to CG-4146, See figure 9-1 of this chapter for mess bill format.

LINE 3: Mess shares paid in (new member) are held in escrow by the mess treasurer until member is transferred or separated from the PMA. Members shares are applied to the final mess bill.

LINE 4: Commuted rations payment, line 7 (last period).

LINE 5: Enter other (describe).

LINE 6: Total lines 1 through 5.

LINE 7: To determine the payment of commuted rations to the PMA, CG-3123 must be drawn in favor of the PMA for meals provided for personnel assigned. See paragraphs 11-B-1, 11-B-3, 11-B-4, and 11-C of this manual. In converting partial rations provided to RIK personnel, apply the following : 20 percent breakfast + 40 percent lunch + 40 percent supper = 100 percent. See paragraph 7-D-8 of this manual. Personnel under this category are not members and do not pay shares. See paragraph 8-A-2.b of this manual.

LINE 8: The standard CGDF 20 percent + 40 percent + 40 percent fractions of rations as share factors may not be appropriate. The CO may establish share factors better suited for the PMA such as 10 percent + 30 percent + 60 percent = 100 percent (one ration). Share factors must remain in effect during the entire month (accounting period) and apply only to members. In all cases, the total for the day must be 100 percent or one whole ration.

LINE 9: Enter sale to transients (visitors, etc.).

LINE 10: Enter reimbursable sale of meals to visitors.

LINE 11: Enter total of lines 7 through 10.

LINE 12: Bring forward last periods ending inventory from line 15.

LINE 13: Enter total subsistence items purchased on credit from CGDF and commercial cash purchases for this period.

LINE 14: Enter total of lines 12 and 13.

LINE 15: Enter inventory end of period.

LINE 16: Enter the difference of line 15 minus line 14.

Encl. (9-1) to COMDTINST M4061.3C

LINE 17: Enter expenses not reported on prior mess statements from line 18.

LINE 18: Enter expenses for this period (laundry, etc.).

LINE 19: Enter the total of lines 16, 17, and 18.

LINE 20: Enter the difference of line 11 minus line 19.

LINE 21: When the total operating allowance on line 11 is greater than the cost of mess operation on line 19, a savings has resulted. Enclose losses in parenthesis.

LINE 22: Enter net worth at the end of the period.

LINE 23: Enter cash on-hand at the end of the period.

LINE 24: Enter ending inventory from line 15.

LINE 25: Enter the collected mess bills for this month plus commuted rations from line 7. Do not include mess bills from last month.

LINE 26: Enter other assets.

LINE 27: Enter the total of lines 23 through 26.

LINE 28: Enter subsistence items purchases (cash paid out this period). Include payment for credit purchases for this month.

LINE 29: Enter expenses for laundry and dry cleaning.

LINE 30: Enter the amount of shares refunded.

LINE 31: Enter and describe other expenses.

LINE 32: Enter cash on-hand at the end of the period from line 23.

LINE 33: Enter the total of lines 28 through 32.

LINE 34: Enter credit purchases of meals and subsistence items from
CGDF.

LINE 35: Enter member's shares held in escrow.

LINE 36: Enter and describe other liabilities.

LINE 37: Enter gain or loss from line 22.

LINE 38: Enter the total of lines 34 through 37.

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Encl. (9-1) to COMDTINST M4061.3C

EXAMPLE OF MESS STATEMENT

[IMAGE]

MESS STATEMENT

9-17

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CHAPTER 10. SUBSISTENCE ADVISORY TEAMS

A. Purpose. Subsistence Advisory Teams (SAT's) under the control of maintenance and logistics commands (MLC) provide assistance in the operation and administration of Coast Guard Dining facilities. They shall conduct training for subsistence specialists in the art of food preparation and service, dining facility management procedures, and sanitation control. The team members are in no way to be construed as inspectors. They are traveling instructors devoted to training food service personnel and assisting vessels and shore units in raising the standards of food services, achieving economy, and increasing efficiency.

B. Duties. SAT's will provide the following:

1. Participate actively in an advisory assistance capacity in the operation of the local food service program by working with and motivating food service personnel to increased efficiency and effectiveness.
2. Provide training to all food service personnel, employing the most advanced training aids and techniques available.
3. Instill management discipline in all responsible food service personnel with special emphasis on high quality prepared foods, progressive cookery, proper serving techniques, food service safety precautions and operating procedures, fire prevention, and sanitation.
4. Induce and stimulate professional pride in food service personnel.
5. Review the utilization of facilities, equipment, personnel, and other food service resources to obtain realistic evaluation of each dining facility visited.
6. Assist in the development of a patron food service education program

to ensure that personnel understand the food service operation, especially food conservation.

7. Evaluate the practical application of food service techniques learned through technical and on-the-job training, programs of instruction, curricula, and through formal training. Make recommendations to Commandant (G-PS) to collect, expand or eliminate current policy or SS training.
8. Search for, collect and exchange new ideas with commands visited regarding food service operations, and forward these ideas to the Commandant (G-PS) for possible Coast Guard wide dissemination.

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10-C Assignment to SAT. To qualify for assignment to a SAT, SS personnel must meet the following criteria:

1. Be serving in pay grade E-7, E-8 or E-9, or be E-6 above the cutoff on the current eligibility list for E-7.
2. Meet the requirements of the Coast Guard Personnel Manual (COMDTINST M1000.6(series)), chapter 4-C-17(b).
3. Demonstrate superior technical knowledge of the SS rating.
4. Have served as a Food Service Officer (FSO) on a unit with four or more SS assigned.
5. Receive a favorable command endorsement indicating the above qualifications have been met.

D. Training of SAT's. Pipeline training for a new SAT member should include the following schools:

1. SS "C" Management School.
2. Instructor Training School.
3. Senior Petty Officer Leadership and Management School or the Coast

Guard CPO academy.

- E. Additional SAT Training. MLC commanders shall provide other specialized training for SAT members as required.
- F. SAT Visitation Procedures. MLC commanders shall develop local instructions and provide necessary funding for the SAT to support their mission.